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United Nations

# Fund of the United Nations Environment Programme

# Financial report and audited financial statements

## for the biennium ended 31 December 2005 and

# Report of the Board of Auditors

General Assembly
Official Records
Sixty-first Session
Supplement No. 5F (A/61/5/Add.6)

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United Nations • New York, 2006

*Note*

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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# Contents


| Chapter | | Page |
|---|---|---|
| | Letters of transmittal | vi |
| I. | Financial report for the biennium ended 31 December 2005 | 1 |
| II. | Report of the Board of Auditors | 2 |
| | Summary | 2 |
| | A. Introduction | 6 |
| | 1. Previous recommendations not fully implemented | 7 |
| | 2. Main recommendations | 7 |
| | B. Detailed findings and recommendations | 9 |
| | 1. Financial overview | 9 |
| | 2. United Nations System Accounting Standards | 12 |
| | 3. Presentation and disclosure of financial statements | 14 |
| | 4. Financial management and control | 15 |
| | 5. Write-off of receivables and non-expendable property | 17 |
| | 6. Ex gratia payments | 18 |
| | 7. Results-based budgeting | 18 |
| | 8. Non-expendable property | 18 |
| | 9. Consultancy services | 20 |
| | 10. Human resources | 23 |
| | 11. Inactive trust funds | 25 |
| | 12. Programme management | 25 |
| | 13. Procurement | 26 |
| | 14. Inter-agency coordination | 27 |
| | 15. Cases of fraud and presumptive fraud | 28 |
| | C. Acknowledgement | 28 |
| | Annex | |
| | Status of implementation of recommendations for the biennium 2002-2003 | 29 |
| III. | Audit opinion | 30 |

IV. Certification of the financial statements 31

V. Financial statements for the biennium ended 31 December 2005 32

Statement I. United Nations Environment Programme — all funds summary: combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 32

Statement II. United Nations Environment Programme — all funds summary: combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005 33

Statement III. United Nations Environment Programme — all funds summary: combined statement of cash flows for the biennium 2004-2005 ended 31 December 2005 34

Schedule 3.1. Environment Fund: convertible and non-convertible cash, bank deposits and investments as at 31 December 2005 35

Statement IV. Environment Fund: statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 36

Schedule 4.1. Environment Fund: status of contributions as at 31 December 2005 37

Schedule 4.2. Environment Fund: summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations for the biennium 2004-2005 ended 31 December 2005 40

Statement V. General trust funds: combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 41

Schedule 5.1. UNEP general trust funds: combined status of contributions as at 31 December 2005 45

Statement VI. Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer: statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 73

Schedule 6.1. Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer: status of contributions as at 31 December 2005 75

Statement VII. UNEP Technical Cooperation Trust Funds: combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 76

Statement VIII. UNEP Professional Officers Trust Funds: combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 80

Statement IX. Special account for programme support costs: statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 83

Statement X. UNEP earmarked contributions: combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 84

Statement XI: UNEP Sasakawa Environment Prize: statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 86

Statement XII: Support of the Mediterranean Action Plan: statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 87

Statement XIII: Support of the Action Plan for the Caribbean Environment Programme (Jamaican dollars): statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 88

Statement XIV: Revolving Fund activities: statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005 89

Notes to the financial statements 90

## Letters of transmittal

31 March 2006

I have the honour to transmit the financial report and accounts of the United Nations Environment Programme, including associated trust funds and other related accounts for the biennium ended 31 December 2005, which I hereby approve. The financial statements have been completed and certified as correct by the Chief Finance Officer.

Copies of these statements are made available to both the Advisory Committee on Administrative and Budgetary Questions and the Board of Auditors.

(*Signed*) Klaus **Töpfer**
Executive Director
United Nations Environment Programme

The Chairman of the Board of Auditors
United Nations
New York

28 July 2006

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the United Nations Environment Programme for the biennium ended 31 December 2005.

(*Signed*) Guillermo **Carague**
Chairman, Philippine Commission on Audit
and Chairman
United Nations Board of Auditors

The President of the General Assembly of the United Nations
New York

# Chapter I

# Financial report for the biennium ended 31 December 2005

## Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme, including associated trust funds and the related accounts for the biennium ended 31 December 2005. The accounts consist of 14 statements supported by six schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 2006.

2. As prescribed by financial regulation 1.2 of the United Nations the financial period of the organization consists of two consecutive calendar years, the first one being an even year. The interim accounts for the first year, ended 31 December 2004 of the biennium 2004-2005 were made available to the Governing Council at its twenty-third session. The Board of Auditors conducted an interim audit on these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situations which should be brought to the attention of Member States.

3. Comparative figures for the biennium 2002-2003, as appropriate, have been reflected in the financial statements. The length of the financial report has been kept to the minimum in accordance with the United Nations guidelines.

4. The financial statements and schedules, as well as the notes thereon, are an integral part of the financial report.

### Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 22/20 of 7 February 2003, approved appropriations for the Environment Fund for the biennium 2004-2005 of $110 million for the programme, $5 million for the programme reserve and $15 million for the biennial support budget.

6. Total appropriation, allocations/allotments and expenditures for the biennium ended 31 December 2005 were as follows (in thousands of United States dollars):

| | *Appropriations for 2004-2005* | *Allocations issued for 2004-2005* | *Expenditures for 2004-2005* | *Unexpended appropriations for 2004-2005* | *Unexpended allocations for 2004-2005* |
|---|---|---|---|---|---|
| Fund programme | 110 000 | 110 000 | 109 213 | 787 | 787 |
| Fund programme reserve | 5 000 | 5 000 | 3 833 | 1 167 | 1 167 |
| Support budget | 15 000 | 15 000 | 13 259 | 1 741 | 1 741 |
| **Total** | **130 000** | **130 000** | **126 305** | **3 695** | **3 695** |

# Chapter II
## Report of the Board of Auditors

*Summary*

The Board of Auditors has reviewed the operations of the Fund of the United Nations Environment Programme (UNEP) at its headquarters in Nairobi and its six regional offices. The Board has also audited the financial statements of the Fund of UNEP for the biennium ended 31 December 2005.

The Board issued an unqualified opinion on the financial statements for the Fund of UNEP for the biennium ended 31 December 2005, as reflected in chapter III.

**Implementation of previous recommendations**

As requested by the Advisory Committee on Administrative and Budgetary Questions (see A/59/736), the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented and has indicated the financial period in which such recommendations were first made in the annex to the present chapter. Of a total of 13 recommendations, nine (69 per cent) had been implemented, while four (31 per cent) were under implementation. The four recommendations not yet fully implemented related to the biennium 2002-2003.

**Financial overview for the biennium ended 31 December 2005**

Total income for the Environment Fund was registered at $121.2 million, $5 million short of the expenditures recorded of $126.3 million. This was, however, an improvement over the previous biennium's shortfall of $11.2 million. The general trust funds also showed a marked improvement: its shortfall of income over expenditure went down from $8.6 million during the biennium 2002-2003 to $2.1 million during the biennium 2004-2005 as a result of an increase in income from $93.2 million in the biennium 2002-2003 to $126.3 million in the biennium 2004-2005.

The Technical Cooperation Trust Funds registered an excess of income over expenditure amounting to $1.6 million, largely brought about by an increase in voluntary contributions from $163.5 million in the biennium 2002-2003 to $184.1 million in the biennium 2004-2005. For the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer, income fell by $20 million, from $314 million in the biennium 2002-2003 to $294 million in the biennium 2004-2005, which explained its insufficiency to cover increases in the United Nations Environment Programme staff costs and other expenses.

**Unliquidated obligations**

Unliquidated obligations that remained outstanding as at 31 December 2005 included those obligations, aggregating to $615,000, which were without formal contracts or agreements. This was not consistent with rule 105.9 of the Financial Regulations and Rules of the United Nations and the United Nations System Accounting Standards. At the UNEP Regional Office for Latin America and the Caribbean, payments amounting to $104,949 were not captured by the Integrated

Accounting and Budgeting System, such that unliquidated obligation balances were not updated accordingly.

**Voluntary contributions receivable (Multilateral Fund)**

Voluntary contributions receivable relative to the Multilateral Fund amounting to $82 million have been outstanding for more than five years (pledges made between 1992 and 1999). The Meeting of the Parties to the Montreal Protocol has yet to act on writing off this amount. Also, of the unpaid voluntary pledges receivable, amounting to $160.6 million as at 31 December 2003, only $10.6 million, 7 per cent, was collected. This, if not addressed, could hamper the implementation of programmes and projects.

**Travel**

Obligations raised at UNEP headquarters with regard to travel requests in 2005 amounting to $125,977 remained unliquidated as at 31 December 2005, although the travel periods had already elapsed. Delays in the submission of travel claims ranged from 21 to 353 days. The Board also observed that at the UNEP Regional Office for Europe, travel advances had been made that exceeded 100 per cent of the estimated travel subsistence allowance, contrary to section 9.1 of administrative instruction ST/AI/2000/20.

**Presentation and disclosure of financial statements (Multilateral Fund)**

The Board observed that out of expenditures amounting to $302.4 million incurred by the Multilateral Fund's implementing partners (the World Bank, the United Nations Industrial Development Organization (UNIDO) and the United Nations Development Programme (UNDP)) included in the financial statements of the Multilateral Fund, $154.5 million were still subject to the audit of the respective external auditors. The Board has seen the need for the Administration to ensure that a reconciliation of the recorded figures is made as soon as the audited financial statements are available.

**Financial and management control**

The Board is concerned that at UNEP headquarters, six trust funds showed negative allotment balances as at 31 December 2005 aggregating to $170,232. The approved allotments, therefore, did not serve their purpose as an expenditure control measure, since obligations were still approved despite being beyond the allotment ceiling. At the UNEP Regional Office for Latin America and the Caribbean the Board observed that the system for monitoring financial implementation of the Global Environmental Citizenship project and the Ozone Action Programme could be enhanced. UNEP headquarters could provide allotment information to the UNEP Regional Office for Latin America and the Caribbean and allow programme coordinators to have access to project cards to monitor allotments.

**Cash management**

At the UNEP Regional Office for Latin America and the Caribbean, delays of between 3 and 60 days were noted in the issuance of official receipts on collections, contrary to rule 103.8 of the Financial Regulations and Rules of the United Nations, which prescribed a period of two business days. Such delays contributed to the risk

of funds being misappropriated. Both at the UNEP Regional Office for Latin America and the Caribbean and the UNEP Regional Office for West Asia, staff were allowed to collect and remit funds without the benefit of formal designation as required under rule 103.8 (b) of the United Nations Financial Regulations and Rules.

**Non-expendable property**

Non-expendable property costing $11,218,093 disclosed in the notes to the financial statements differed from the aggregate balance of $1,204,640 in the inventory report. This significant variation was due to the financial statement value being based on acquisition costs, while the inventory report was based on fair market value determined by a contractor hired to conduct a physical inventory.

Other deviations from existing regulations and rules included non-submission of physical inventory reports by out-posted projects and regional offices, failure to assign value to some inventory items, non-issuance of personal property receipts to accompany the issuance of movable/portable items, lack of bar coding of some items, and non-inclusion of some existing items in the inventory count sheet.

**Consultancy services**

Among other findings, the Board observed that at UNEP headquarters, the UNEP Regional Office for Africa and the UNEP Regional Office for Europe, some consultants were allowed to commence work prior to the approval of their contracts; the terms of reference did not contain the essential information on the expected delivery dates and the manner in which outputs would be delivered; there was an absence of performance indicators and a lack of properly documented evaluation of the performance of consultants.

**Human resources**

*Gender distribution*

As at 31 December 2005, of the 502 occupied posts in Professional and higher categories at UNEP headquarters, 312 were occupied by men and 190 by women, a ratio of 62:38, which was below the goal of 50:50 parity between men and women in the United Nations. The Board also noted that men dominated with regard to all initial appointments and all promotions during the biennium 2004-2005, at ratios of 60:40 and 71:29, respectively.

The Board observed that, on average, women comprised only 28 per cent of applicants for Professional posts up to the P-5 level and only 16 per cent of applicants for posts at the level of Director and above.

**Inactive trust funds**

The Board noted that 18 inactive trust funds with total reserves and fund balances of $0.879 million had not been closed as at 31 December 2005. Except for one fund, these trust funds had not shown any movement during the biennium 2004-2005 other than transactions pertaining to investments and related accounts.

**Programme management**

The Board noted that of the four projects that required approval by the Project Approval Group, three had commenced operation prior to their approval dates. Similarly, of the 10 projects that required approval by the Budget and Financial Management Service, four had been implemented before being approved.

Accordingly, there was a risk that resources that had been committed and incurred could become irrelevant should the approving authority decide to alter a project or shelve it altogether.

**Recommendations**

The Board made several recommendations based on its audit observations. A summary of the main recommendations of the Board is set out in chapter II, paragraph 10, of the report.

## A. Introduction

1. The Board of Auditors has audited the financial statements and reviewed the operations of the United Nations Environment Programme (UNEP) for the period from 1 January 2004 to 31 December 2005, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 2004 to 31 December 2005 had been incurred for the purposes approved by the General Assembly, whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules, and whether the financial statements of UNEP presented fairly the financial position as at 31 December 2005 and the results of its operations for the biennium then ended, in accordance with the United Nations System Accounting Standards. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations financial regulation 7.5. The reviews addressed the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP. The audit was carried out at UNEP headquarters in Nairobi and at the six regional offices, for Europe, Asia and the Pacific, Latin America and the Caribbean, West Asia, Africa and North America.

4. The Board continued its practice of reporting the results of specific audits to the Administration through management letters containing observations and recommendations. The practice allowed an ongoing dialogue with the Administration.

5. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

6. A summary of the Board's main recommendations is provided in paragraph 10 below. The detailed findings and recommendations are reported in paragraphs 12 to 125.

## 1. Previous recommendations not fully implemented

*Biennium ended 31 December 2003*

7. In accordance with General Assembly resolutions 52/212 B of 31 March 1998 and 58/249 A of 23 December 2003, the Board reviewed measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 2003. Details of the action taken and the comments of the Board are included in the present report and have been summarized in the annex to the present chapter. The Board noted that out of a total of 13 recommendations, nine (69 per cent) had been implemented, while four (31 per cent) were under implementation. Those four recommendations are reiterated in the present report.

*Ageing of previous recommendations*

8. As requested by the Advisory Committee on Administrative and Budgetary Questions, the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented. The financial period in which such recommendations were first made is indicated in the annex to the present chapter.

9. The four recommendations (31 per cent) not yet fully implemented relate to the biennium 2002-2003. The Board's further comments on these outstanding recommendations are provided in paragraphs 2 to 25, 30 to 37, 72 to 75 and 76 to 81 of the present report.

## 2. Main recommendations

10. **The Board's main recommendations are that the Administration:**

*Unliquidated obligations*

(a) **Review obligations consistent with rule 105.9 of the Financial Regulations and Rules of the United Nations and the United Nations System Accounting Standards (para. 21 below);**

*Voluntary contributions receivable (Multilateral Fund)*

(b) **Continuously pursue its effort to collect long-outstanding voluntary contributions receivable from contributing countries, and bring to the attention of the Conference of the Parties the need to write off long-outstanding receivable (para. 29 below);**

*Travel*

(c) **Strictly enforce the submission of travel claims within two calendar weeks after completion of travel and recover travel advances through payroll deductions in cases of failure to liquidate them within the prescribed period; and limit travel cash advances to the amount prescribed in administrative instruction ST/AI/2000/20 (para. 35 below);**

*Presentation and disclosure of financial statements (Multilateral Fund)*

(d) **Ensure that reconciliation of the recorded figures is made as soon as the audited financial statements are available and process necessary adjustments accordingly (para. 42 below);**

*Financial management and control*

(e) **Require certifying officers to ensure that project expenditures are kept within the approved budgets/allotment ceilings (para. 46 below);**

(f) **Require the UNEP Regional Office for Latin America and the Caribbean to coordinate closely with UNEP headquarters with a view to providing project coordinators with adequate budgetary control (para. 55 below);**

*Cash management*

(g) **Require the Finance Assistant to issue official receipts, in line with rule 103.8 (a) of the United Nations Financial Regulations and Rules (para. 61 below);**

(h) **Issue official receipts in strict numerical sequence to ensure that all collections are completely recorded and properly accounted for during the period in which they were actually collected; and secure an official authorization for the General Service Clerk as collecting officer in accordance with rule 103.8 of the United Nations Financial Regulations and Rules (para. 64 below);**

*Non-expendable property*

(i) **Comply with note 2 (l) (ii) of the Notes to the financial statements in relation to paragraph 50 of the United Nations System Accounting Standards; and administrative instructions on the management of non-expendable property (para. 87 below);**

*Consultancy services*

(j) **Comply strictly with administrative instructions on hiring, remunerating and evaluating the performance of consultants and individual contractors; and reprogramme the Integrated Accounting and Budgeting System to address the requirement concerning the form of the contract (para. 92 below);**

*Gender distribution*

(k) **Pursue initiatives to achieve the General Assembly's goal of a 50/50 gender balance (para. 110 below);**

*Inactive trust funds*

(l) **Expedite the closure of inactive trust funds in accordance with the terms of the trust fund agreements and pertinent Governing Council decisions (para. 113 below);**

*Programme management*

(m) **Ensure that projects are approved by the Project Approval Group or the Budget and Financial Management Service, as the case may be, prior to implementation (para. 115 below).**

11. The Board's other recommendations are presented in paragraphs 24, 37, 50, 58, 71, 97, 101, 105, 120, 123, 126, 133 and 136 below.

## B. Detailed findings and recommendations

### 1. Financial overview

12. The financial statements of UNEP cover the major funds — the Environment Fund, general trust funds, the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer, Technical Cooperation Trust Funds and other trust funds. Table 1 below shows the key financial figures for the bienniums 2002-2003 and 2004-2005.

Table 1

**Key financial figures of the funds of the United Nations Environment Programme (all funds summary) for the bienniums 2002-2003 and 2004-2005**

(Thousands of United States dollars)

| | *Environment Fund* | | *General trust funds* | | *Technical cooperation Trust Funds*[a] | | *Professional Officers Trust Funds*[a] | | *Special Account for Programme Support Costs* | | *Earmarked contributions* | | *Other* | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *2002-2003* | *2004-2005* | *2002-2003* | *2004-2005* | *2002-2003* | *2004-2005* | *2002-2003* | *2004-2005* | *2002-2003* | *2004-2005* | *2002-2003* | *2004-2005* | *2002-2003* | *2004-2005* |
| Total income | 98 787 | 121 251 | 93 169 | 126 279 | 168 811 | 187 547 | 6 173 | 7 038 | 19 244 | 23 254 | 53 460 | 73 391 | 1 803 | 1 447 |
| Total expenditures | 109 966 | 126 305 | 101 765 | 128 371 | 114 861 | 185 985 | 7 090 | 5 813 | 16 676 | 20 417 | 39 209 | 63 160 | 2 026 | 1 889 |
| Excess (shortfall) of income over expenditures | (11 179) | (5 054) | (8 596) | (2 092) | 53 950 | 1 562 | (917) | 1 225 | 2 568 | 2 837 | 14 251 | 10 231 | (223) | (442) |
| Total assets | 40 532 | 42 199 | 96 857 | 112 722 | 151 975 | 138 685 | 3 934 | 4 527 | 6 903 | 9 648 | 37 783 | 48 397 | 2 134 | 1 870 |
| Total liabilities | 23 833 | 27 132 | 22 431 | 42 206 | 35 892 | 23 573 | 859 | 190 | 1 352 | 848 | 7 158 | 11 210 | 178 | 352 |
| Reserves and fund balances | 16 699 | 15 067 | 74 426 | 70 516 | 116 083 | 115 112 | 3 075 | 4 337 | 5 551 | 8 800 | 30 625 | 37 187 | 1 956 | 1 518 |
| *Major accounts* | | | | | | | | | | | | | | |
| Voluntary contributions | 95 868 | 118 530 | 87 024 | 121 829 | 163 525 | 184 082 | 5 834 | 6 840 | — | — | 53 037 | 73 010 | 1 501 | 1 185 |
| Staff and other personnel costs | 63 309 | 70 422 | 47 441 | 58 466 | 36 292 | 58 090 | 6 196 | 5 127 | 15 685 | 9 955 | 8 818 | 14 267 | 342 | 415 |
| Cash and term deposits | 5 682 | 4 932 | 4346 | 11 113 | 322 | 567 | — | — | — | — | — | — | 41 | — |
| Cash pool (United States dollars) | 1 653 | 24 059 | 63 899 | 67 397 | 116 188 | 82 305 | 3 929 | 4 251 | 6 882 | 769 | 30 720 | 37 529 | 1 657 | 1 761 |
| Voluntary contributions receivable | 537 | 1 237 | 18 039 | 18 120 | 491 | — | — | — | — | — | 2 739 | — | — | — |
| Inter-fund receivable | 21 291 | 3 870 | 221 | — | 136 | 10 538 | 3 | 235 | — | 8 848 | 1 857 | 2 850 | 433 | 107 |
| Inter-fund payable | — | — | 7 421 | 23 670 | 23 292 | — | 482 | — | 107 | — | 463 | 4 041 | 41 | 290 |
| Unliquidated obligations | 9 603 | 12 031 | 11 142 | 9 142 | 8 395 | 17 686 | 248 | 114 | 983 | 529 | 4 685 | 7 504 | 123 | 39 |
| Cumulative surplus | 6 699 | 5 067 | 74 426 | 69 277 | 116 083 | 115 112 | 3 075 | 4 337 | 3 551 | 6 800 | 30 625 | 37 187 | 413 | -49 |

[a] Comparative figures for the biennium ended 31 December 2003 have been restated to reflect the movement of the Senior Professional Officers trust funds from the UNEP Technical Cooperation Trust Funds to the Professional Officers' statement (note 9 to the financial statements).

13. In terms of the results of operations for the biennium 2004-2005, the Environment Fund reported a total income of $121.2 million against expenditures of $126.3 million, showing a net shortfall of $5 million (4 per cent), as compared with a net shortfall of income over expenditures of $11.2 million in the biennium 2002-2003. Voluntary contributions increased from $95.9 million in the biennium 2002-2003 to $118.5 million in the biennium 2004-2005 (24 per cent).

14. The general trust funds showed a shortfall of income relative to expenditure of $2.1 million for the biennium 2004-2005, compared to a net shortfall of $8.60 million for 2002-2003. This was brought about by an increase in total income from $93.2 million in the biennium 2002-2003 to $126.3 million in the biennium 2004-2005 (36 per cent) and an increase in expenditures of $26.6 million (26 per cent) in the biennium 2004-2005 over the expenditures of $101.8 million in the biennium 2002-2003.

15. The total income reported in the biennium 2004-2005 under the Technical Cooperation Trust Funds increased to $187.6 million, from $168.8 million in the previous biennium. This included an increase of $20.6 million (12.6 per cent) in voluntary contributions, from $163.5 million in the biennium 2002-2003 to $184.1 million in the biennium 2004-2005. As in the previous biennium, the reported income for the biennium 2004-2005 sufficiently covered the expenditures, with an excess of income over expenditures amounting to $1.6 million.

16. The increase in income for the UNEP all funds summary was sufficient to cope with increased expenditures for the biennium 2004-2005. The increase in expenditures was attributable to a rise in the cost of contractual services of $66 million (71 per cent), from $93 million in the biennium 2002-2003 to $159 million in the biennium 2004-2005. Similarly, the increase in staff and other personnel costs of $38 million (22 per cent), from $178 million in the biennium 2002-2003 to over $217 million in the biennium 2004-2005, also contributed to the overall increase in expenditures.

17. The responsibility of UNEP, as Treasurer of the Multilateral Fund, includes submitting the accounts of the Fund to the Executive Committee for each calendar year, based on the expenditures incurred by the Fund secretariat and the statements of expenditure submitted by the implementing entities, taking into account interest earned by them on fund balances they have held, as well as interest earned by UNEP on balances it holds as Treasurer of the Fund. As agreed to by UNEP and the Executive Committee, the Multilateral Fund financial statements have been excluded from the combined financial statements of UNEP.

18. As shown in table 2, the Multilateral Fund reported a net shortfall of income over expenditures of $44.6 million for the biennium 2004-2005, compared with a net excess of income over expenditures of $16.2 million for the biennium 2002-2003. Voluntary contributions decreased by $19.2 million, from $283.8 million in the biennium 2002-2003 to $264.6 million in the biennium 2004-2005 (7 per cent). Advances to implementing agencies showed a significant increase of 31 per cent, from $193 million in the biennium 2002-2003 to $253 million in the biennium 2004-2005. For the biennium 2004-2005, income fell by $20 million (6 per cent), from $314.6 million in the biennium 2002-2003 to $294 million, which explained its insufficiency to cover the rise in expenditures due to increases in staff and other personnel costs, travel, contractual services, operating expenses, acquisitions, programme support costs and implementing agency-managed activities. The Multilateral Fund nevertheless reported a positive carry-over of $515.2 million.

Table 2
**Key financial figures of the United Nations Environment Programme (Multilateral Fund) for the bienniums 2002-2003 and 2004-2005**
(Thousands of United States dollars)

| | *2002-2003* | *2004-2005* |
|---|---|---|
| Total income | 314 569 | 294 479 |
| Total expenditures | 298 414 | 339 107 |
| Excess (shortfall) of income over expenditures | 16 155 | (44 628) |
| Total assets | 564 515 | 523 612 |
| Total liabilities | 1 826 | 8 414 |
| Reserves and fund balances | 562 689 | 515 198 |
| **Major accounts** | | |
| Voluntary contributions | 283 822 | 264 606 |
| Staff and other personnel costs | 5 064 | 5 944 |
| Cash and term deposits | 951 | 864 |
| Cash pool (United States dollars) | 9 926 | 72 586 |
| Advances to implementing agencies | 193 001 | 252 961 |
| Voluntary pledges receivable | 163 567 | 165 179 |
| Inter-fund receivable | 7 277 | 1 750 |
| Inter-fund payable | | — |
| Reserve for obligations | 354 | 437 |
| Cumulative surplus | 562 689 | 515 198 |

## 2. United Nations System Accounting Standards

19. The Board assessed the extent to which the financial statements of UNEP for the biennium 2004-2005 conformed to the United Nations System Accounting Standards. The review indicated that the financial statements were consistent with the Standards except that: (a) unliquidated obligations aggregating to $615,000 had been raised without formal contracts, agreements, purchase orders or other form of undertaking, or liability recognized by the United Nations (see para. 20 below); and (b) Multilateral Fund voluntary contributions receivable amounting to $82 million had long been outstanding and had not been written off, in the absence of a decision by the Meeting of the Parties (see para. 26 below).

### Unliquidated obligations

20. The Board noted that UNEP had raised obligations totalling $615,000 that remained outstanding as at 31 December 2005, without formal contracts, agreements, purchase orders or other form of undertaking, or liability recognized by the United Nations.

21. **The Administration agreed with the Board's recommendation that it review obligations consistent with rule 105.9 of the Financial Regulations and Rules of the United Nations and the United Nations System Accounting Standards.**

22. The total unliquidated obligations of the UNEP Regional Office for Latin America and the Caribbean as at 30 June 2004 amounted to $732,272 as reflected in the Integrated Accounting and Budgeting System, but payments amounting to $104,949 of the total had already been made, consisting of those made through advances, transactions authorized by UNEP headquarters to be charged against budget lines, those made through payment requests to UNEP headquarters, and those made by other United Nations agencies.

23. The Administration informed the Board that, although payments on obligations are not captured in the Integrated Accounting and Budgeting System, reconciliation by the Regional Office for Latin America and the Caribbean with UNEP headquarters is done annually to ascertain the correctness of the unliquidated obligation figures at year-end.

24. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Latin America and the Caribbean coordinate with UNEP headquarters so that payments made on obligations were automatically entered in the Integrated Accounting and Budgeting System.**

25. The Administration informed the Board that the recommendation had been implemented through the introduction of IMIS at the UNEP Regional Office for Latin America and the Caribbean.

**Voluntary contributions receivable (Multilateral Fund)**

26. Voluntary contributions receivable relative to the Multilateral Fund amounting to $82 million have been outstanding for more than five years (pledges made between 1992 and 1999). Note 2 (k) (i) to the financial statements discloses that pledges to multilateral environmental agreements, which involve a budget that has been approved by the parties to the agreements, are written off with the approval of the parties. However, unlike pledges to the Environment Fund, which are written off should they remain unpaid after four years, there is no policy as to when pledges to multilateral environmental agreements that are deemed uncollectible may be written off. As a result, the voluntary contributions receivable under the Multilateral Fund were overstated.

27. Of the $160.6 million of unpaid voluntary pledges receivable as at 31 December 2003, only $10.6 million (7 per cent) was collected. This, if not addressed, could hamper the implementation of programmes and projects.

28. The Administration informed the Board that it was the sole prerogative of the Conference of the Parties to decide on issues relating to voluntary contributions.

29. **The Administration agreed with the Board's recommendation that it continuously pursue its efforts to collect long-outstanding voluntary contributions receivable from contributing countries and bring to the attention of the Meeting of the Parties the need to write off long-outstanding receivables.**

**Travel**

30. Administrative instruction ST/AI/2000/20 requires staff members to submit a completed travel reimbursement claim within two calendar weeks after completion of travel.

31. At UNEP headquarters, obligations raised by travel requests in 2005 amounting to $125,977 remained unliquidated as at 31 December 2005, for periods ranging from 21 to 353 days, although the travel had been completed.

32. Obligations amounting to $33,016 for home leave travel effected by means of the lump sum option were likewise not supported with relevant travel documents.

33. At the UNEP Regional Office for Latin America and the Caribbean, some staff members had liquidated their travel advances from 4 to 53 days after the prescribed 15-day liquidation period. The management explained that, in some cases, liquidation papers had been submitted on time, but some of them had had to be returned owing to certain deficiencies.

34. At the UNEP Regional Office for Europe, the Board noted delays in the submission of travel reimbursement claims of up to 140 days. The Board also observed that there were travel advances that exceeded 100 per cent of the estimated travel subsistence allowance, contrary to section 9.1 of administrative instruction ST/AI/2000/20.

35. **The Administration agreed with the Board's recommendation that it (i) strictly enforce the submission of travel claims within two calendar weeks after completion of travel and recover travel advances through payroll deductions in cases of failure to liquidate them within the prescribed period; and (ii) limit travel cash advances to the amount prescribed in ST/AI/2000/20.**

36. At the UNEP Regional Office for Europe, the actual amount of travel undertaken from January to September 2005 was 51 per cent more than in that office's travel plan. However, the travel funds used during the same period amounted to $147,839, which was only 54 per cent of the total allotment of $274,310. It appeared, therefore, that the amount earmarked for travel was more than was necessary.

37. **The Board recommends that the Administration ensure that the amount appropriated and allotted for travel is proportionate to the travel activities required.**

38. The Administration informed the Board that it agreed with the recommendation and would make every effort to ensure that the amount appropriated and allotted for travel was proportionate to the travel activities required.

### 3. Presentation and disclosure of financial statements

39. The Board noted that, for the Multilateral Fund, the audit of statements of income and expenditures for 2004 and 2005 submitted by the other implementing agencies of the Multilateral Fund (the World Bank, the United Nations Development Programme (UNDP) and the United Nations Industrial Development Organization (UNIDO)), which were the bases for reporting income and expenditures, had not yet been completed by their respective external auditors.

40. The financial statements of the Multilateral Fund (statement VI) disclosed that $302.4 million of expenditures, equivalent to 89.2 per cent of the total $339.107 million, had been made by the World Bank, UNDP and UNIDO. Of this amount, $154.5 (45.6 per cent) was based on unaudited financial statements for 2005.

41. Entries to the books of the Multilateral Fund using provisional or preliminary figures are allowed by the UNEP Guidelines on Compliance with and Enforcement of Multilateral Environmental Agreements and by the Executive Committee of the Multilateral Fund, subject to adjustments resulting from independent audits.

42. **The Board recommends that the Administration ensure that reconciliation of the recorded figures is made as soon as the audited financial statements are available and process necessary adjustments accordingly.**

43. The Administration informed the Board that following the recommendation, it had immediately reconciled the recorded figures and processed necessary adjustments upon receipt of the audited financial statements.

## 4. Financial management and control

44. The Board noted that six trust funds showed negative allotment balances as at 31 December 2005, in the total amount of $170,232. The Board is concerned that the approved allotments did not serve their purpose as an expenditure control measure since obligations were nevertheless approved beyond the allotment ceiling.

45. The Administration commented that the 6 funds with negative allotment balances out of a sample of 36 funds did not diminish the role of approved allotments as an expenditure control measure. The Administration, however, assured the Board that an investigation would be made into the causes of the excess in allotments.

46. **The Board recommends that the Administration require certifying officers to ensure that project expenditures are kept within the approved budgets/allotment ceilings.**

47. The Administration informed the Board that it agreed with the recommendation and would require certifying officers to ensure that project expenditures were kept within the approved budgets/allotment ceilings.

48. During an interim audit visit, the Board recommended that the UNEP Regional Office for Europe ensure that expenditures were covered by allotments and that the 20 per cent flexibility allowed for each budget line was not exceeded. Validation disclosed that under the Technical Cooperation Trust Fund (code TAL) with an allotment of $90,000 for 2004, the total expenditures incurred amounted to $128,565, an overexpenditure of $38,565 (43 per cent).

49. The UNEP Regional Office for Europe explained that such overexpenditure had been incurred owing to the Executive Director's decision to extend the Senior Programme Officer's contract, which was beyond the control of the regional office. This was a contravention of the Executive Director's delegated authority as Rule 105.3 of the Financial Regulations and Rules of the United Nations states that the utilization of all funds requires the prior authorization of the Under-Secretary-General for Management, such as an allotment of funds or other authorization to commit, obligate and expend specified funds for specified purposes during a specified period.

50. **The Board recommends that the UNEP Regional Office for Europe make representation with UNEP headquarters, UNOG and UNON to rectify the overexpenditure incurred under the TAL trust fund as at the end of the biennium 2004-2005.**

51. The Administration informed the Board that, following the recommendation, it had rectified the situation and transferred the expenditure to the appropriate funds pertaining to the Bishkek Global Mountain Summit project. Accordingly, the published accounts (statement VIII, p. 38), showed total expenditure of $40,000 for the biennium for the TAL trust fund against total income of $203,000.

52. At the UNEP Regional Office for Latin America and the Caribbean, the Board reviewed the system of monitoring the Global Environmental Citizenship project, which is aimed at generating public awareness and understanding of global environmental issues, and of the Ozone Action Programme, which is aimed at prescribing precautionary measures in order to equitably control and eventually eliminate total global emissions of ozone depleting substances. The Global Environmental Citizenship project had an estimated total budget of $6.7 million, while the Ozone Action Programme had an allotment of $2.6 million for 2004.

53. The Board observed that the systems to monitor the physical implementation of the project and the programme were well in place, but the financial monitoring of both could still be enhanced. The Project Coordinator of the Global Environmental Citizenship had introduced some revisions to the project documents, among which were new clauses on monitoring, reporting and evaluation, along with prescribed formats. However, the function of the Project Coordinating Unit was limited to testing the propriety of Global Environmental Citizenship project disbursements by examining individual invoices and other supporting documents submitted by the implementing networks. Comparison with amounts actually allotted, essential in terms of budgetary control, could not be performed since fund releases were made directly by UNEP headquarters and that information was not made available to the UNEP Regional Office for Latin America and the Caribbean.

54. The monitoring of the status of all the projects under the Ozone Action Programme was done through the Ozone Action Management Information System, while the financial monitoring was done through the use of the project cards, which were not readily accessible to the Programme Coordinators.

55. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Latin America and the Caribbean coordinate closely with UNEP headquarters to provide project coordinators with adequate budgetary control.**

56. The Administration informed the Board that it had implemented the recommendation with the introduction of the Integrated Management Information System (IMIS) at the Regional Office for Latin America and the Caribbean and monthly expenditure reporting to the programme coordinators by the administration of the Regional Office for Latin America and the Caribbean.

### Cash management

57. During an interim audit visit, the Board had recommended that the UNEP Regional Office for Latin America and the Caribbean consider filling the positions of finance assistant and cashier to ensure that the cashiering function was independent of travel and procurement-related duties heretofore handled by the Administrative Assistant. A finance assistant was hired and took charge of collecting and remitting funds, although without the benefit of a formal designation as called for under rule 103.8 (b) of the United Nations Financial Regulations and Rules. The

same situation pertained in the case of the Administrative Assistant, who was acting as the petty cash custodian without proper designation as required under Rule 104.8 of the United Nations Financial Regulations and Rules.

58. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Latin America and the Caribbean seek from UNEP headquarters formal designation of the Finance Assistant as cashier and the Administrative Assistant as petty cash custodian.**

59. Following the recommendation of the Board, the Administration received from UNEP headquarters formal designation of the Finance Assistant and the Administrative Assistant as cashier and petty cash custodian, respectively.

60. At the UNEP Regional Office for Latin America and the Caribbean, the Board noted delays of 3 to 60 days in the issuance of official receipts on collections, contrary to the two-business-day period prescribed under rule 103.8 (a) of the United Nations Financial Regulations and Rules. Such delays contribute to the risk of funds being misappropriated.

61. **The Administration agreed with the Board's recommendation that it require the Finance Assistant to issue official receipts, in line with rule 103.8 (a) of the United Nations Financial Regulations and Rules.**

62. The Administration informed the Board that the recommendation had been implemented through the introduction of IMIS, which facilitated direct adjustments through the payroll as soon as UNEP headquarters was informed of the moneys received.

63. The UNEP Regional Office for West Asia issued official receipts for cash or cash equivalents received, although those receipts were not issued in numerical sequence, thus posing a risk that funds received might not be fully and properly accounted for. The General Service Clerk who was responsible for the collection was not properly authorized under rule 103.8 of the United Nations Financial Regulations and Rules.

64. **The Administration agreed with the Board's recommendation that it (i) issue official receipts in strict numerical sequence to ensure that all collections were completely recorded and properly accounted for during the period in which they were actually collected; and (ii) secure an official authorization for the General Service Clerk as collecting officer, in accordance with rule 103.8 of the United Nations Financial Regulations and Rules.**

65. The Administration informed the Board that following the recommendation, it now issued official receipts in numerical sequence, and would obtain official authorization for the General Service Clerk (Finance Assistant) to act as collecting officer as soon as a new person was appointed to the post of Finance Assistant.

### 5. Write-off of receivables and non-expendable property

66. The Administration reported the write-off of receivables and non-expendable property amounting to $613,000 and $16,000, respectively. The accounts receivable written off included an amount of $529,933 representing the remainder of the compromise agreement between UNEP and UN-Habitat for the latter to pay $600,000 of the $1,129,933 it allegedly owed UNEP after the Office of Internal

Oversight Services found that only $597,246 of the total outstanding debt of UN-Habitat to UNEP could be backed up by sufficient evidence.

### 6. Ex gratia payments

67. The Administration informed the Board that no ex gratia payments had been made during the biennium 2004-2005.

### 7. Results-based budgeting

68. Results-based budgeting consists of a number of elements that would build on and strengthen the existing programme planning, budgeting, monitoring and evaluation framework and procedures. Such changes in the manner in which programme budgets are formulated would enable the organization to fully utilize the potential of the budget document to serve as a policy tool and as a basis for assessing the extent to which programmes are accomplishing intended changes and benefits.

69. The UNEP Regional Office for Europe had substantially implemented the regulations and rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation (Secretary-General's bulletin ST/SGB/2000/8). The Board noted, however, that the monitoring of implementation and the methods of evaluation under articles VI and VII of ST/SGB/2000/8 had not been fully put into operation.

70. While the UNEP Regional Office for Europe had prepared quarterly accomplishment reports in a summary form, those reports did not show the extent to which the actual accomplishments matched expectations stated in the costed workplan. The Board likewise noted that full programme assessment, in line with rule 107.2 (b) of ST/SGB/2000/8, had not been performed.

71. **The Administration agreed with the Board's recommendations that the UNEP Regional Office for Europe prepare quarterly accomplishment reports in a manner that enabled them to be matched with the workplans, as well as provide programme assessment in line with existing regulations and rules.**

### 8. Non-expendable property

72. The Board reviewed the management of non-expendable property and noted the following.

#### UNEP headquarters

73. At UNEP headquarters, non-expendable property costing $11.2 million as disclosed in the notes to the financial statements differed from the inventory report's closing balance of $1.2 million. This significant difference was due to the financial statement value being based on acquisition costs while the inventory report was based on fair market values determined by a contractor hired to conduct physical inventory.

74. Also at UNEP headquarters, the Board noted that non-expendable property purchases reported by UNEP projects and outposted/regional offices were not supported with schedules/documentation, while donations of property by outposted offices amounting to $36,089 were not supported with approval from the Local

Property Survey Board. Physical inventory reports for UNEP projects and outposted regional offices had likewise not been submitted.

75. The Board is concerned that the property listed in the inventory report, not being in accordance with note 2 (d) (ii) of the notes to the financial statements, could not possibly be reconciled with the amount disclosed as at 31 December 2005, which makes such disclosures of doubtful accuracy. Moreover, owing to the non-submission of an inventory report on UNEP projects and outposted offices and the inadequacy of supporting documents for acquisitions and disposals, the validity of non-expendable property disclosures in the financial statements could not be ascertained.

**UNEP Regional Office for Europe**

76. The Board noted that 16 laptop computers costing $34,205.63 in aggregate appeared in the inventory report of the United Nations Office at Geneva (UNOG), but were not recorded in the inventory of the UNEP Regional Office for Europe. Likewise, equipment acquired prior to 1994 was not taken into account in the inventory listing.

77. The UNEP Regional Office for Europe explained that there was a need to update its inventory list since at the time the inventory taking was done in 1994, non-expendable equipment provided by UNOG purchased prior to that year had not been taken into account. The laptop computers in question had not been included in the inventory because of their being obsolete. The UNEP Regional Office for Europe claimed that it had already initiated proceedings to dispose of them.

78. The Board noted further that there were no values assigned to 51 property items, although a comparison with the UNOG inventory list revealed that six items consisting of computers had an aggregate value of $6,592.91.

**UNEP Regional Office for West Asia**

79. At the UNEP Regional Office for West Asia, personal property receipts were not used to cover the issuance of movable/portable items such as mobile phones, laptop computers and cameras issued to the end-users. This was not in accordance with section 3 (b) of IC/UNON/2001/8, assigning responsibility and accountability for the reasonable care and use of such equipment to the recipients.

80. The list of inventory of non-expendable property acquired between 1 January 2004 and 31 May 2005 included equipment such as printers, software, scanners, cabinets and a binding machine, costing less than $500, which should have been classified as expendable property.

81. The Board also noted that (i) the inventory of non-expendable equipment and items included only acquisitions for the period from 1 January 2004 to 31 May 2005; prior-period acquisitions could not be found in the inventory list; in addition, that equipment risked being misused and lost owing to an incomplete inventory list; (ii) several items issued to agency officials and employees, such as notebook and laptop computers, valued at $10,744.68 were excluded from the list of equipment inventoried on 30 September 2005; and (iii) property records did not contain information on acquisition cost, property serial numbers and equipment description and thus would not afford an efficient basis to perform the necessary reconciliation.

**UNEP Regional Office for Latin America and the Caribbean**

82. At the UNEP Regional Office for Latin America and the Caribbean, the Board noted that property receipts covering all non-expendable property, especially that vulnerable to misuse or loss, such as laptop computers, digital cameras, microwave ovens or automobiles, were not issued to end-users. While the Office maintained a database on non-expendable property, the persons to whom such property had been issued were not identified. Property accountability, therefore, was inadequately established.

**UNEP Regional Office for Asia and the Pacific**

83. The report of inventory of non-expendable property of the UNEP Regional Office for Asia and the Pacific as at 31 December 2004 did not include group inventory items such as tables, chairs, cabinets and modular stations found on the 10th floor of the Economic and Social Commission for Asia and the Pacific (ESCAP) building. This posed a risk of property losses not being properly accounted for and that disclosures of non-expendable property in the financial statements might not be adequate.

84. The UNEP Regional Office for Asia and the Pacific assured the Board that it had kept a detailed record of office equipment and furniture, although it admitted that a number of group inventory items had not been recorded by ESCAP in the UNEP inventory report pending clarification of the group inventory procedures. The UNEP Regional Office for Asia and the Pacific indicated that instructions for the recording of group inventory items were being finalized and would be implemented as soon as possible.

**UNEP Regional Office for Africa**

85. During an on-site inspection at the UNEP Regional Office for Africa, the Board noted that 9 non-expendable property items were not bar-coded and that 11 items were not listed in the inventory count sheet. Those items were therefore susceptible to loss or misuse.

86. The Board has accordingly not been able to obtain assurance as to the accuracy of the disclosure of non-expendable property as at 31 December 2005.

87. **The Administration agreed with the Board's recommendations that it comply with (a) note 2 (l) (ii) of the notes to the financial statements in relation to paragraph 50 of the United Nations System Accounting Standards (Revision VI) and (b) administrative instructions on the management of non-expendable property.**

88. The Administration informed the Board that the UNEP Regional Office for Asia and the Pacific had been advised by ESCAP that an inventory of the UNEP group items would be undertaken in August/September 2006 and that the situation at that regional office was being addressed as part of UNEP headquarters inventory management.

9. **Consultancy services**

89. The Board reviewed the process of hiring, remunerating and evaluating the performance of consultants and individual contractors by UNEP headquarters and its

regional offices and noted the following practices which were inconsistent with established rules:

(a) Special service agreements were still used for consultants and individual contractors, contrary to the provisions of administrative instruction ST/AI/1999/7 (UNEP Regional Office for Latin America and the Caribbean);

(b) The services of consultants had been acquired under the contract for individual contractors, in contravention of administrative instruction ST/AI/1999/7 (UNEP Regional Office for West Asia);

(c) There was no roster of qualified candidates for consultancy work or of individual contractors (UNEP Regional Office for West Asia);

(d) Individual contractors had been hired for a period of between 10 and 12 months during certain periods of 12 consecutive months (UNEP Regional Office for Latin America and the Caribbean);

(e) Consultants were not required to submit a statement of good health prior to the execution of the contract (UNEP headquarters and the Regional Office for West Asia);

(f) There was no evidence that the selection process was based on the prescribed criteria, since the verification of the credentials, qualifications and experience of prospective candidates was not documented (UNEP Regional Office for West Asia);

(g) Consultants were allowed to commence work prior to the approval of their contracts (UNEP Regional Office for Africa) or even before the contracts had been signed by the contracting parties (UNEP Regional Office for Europe). In one instance, a contract that had been executed in 2002 and remunerated in 2005 owing to delay in submission of the output remained unsigned by the contracting parties (UNEP headquarters);

(h) The terms of reference did not contain essential information on the expected delivery dates, the manner in which the outputs would be delivered and the performance indicators (UNEP headquarters and the Regional Offices for Europe, West Asia and Africa);

(i) Expected outputs were not stated in quantifiable terms or in terms of results (UNEP Regional Office for Europe);

(j) The roster of consultants did not contain information on the consultants' performance prior to their being hired for new assignments (UNEP Regional Office for Africa) or there was no evaluation of consultants' performance which could serve as a reference for their future engagement (UNEP Regional Office for West Asia);

(k) Payments were made to contractors before the commencement of the engagement, although their contracts clearly indicated when payments were due (UNEP Regional Office for West Asia);

(l) Consultancy contracts carried a stipulation that part of the consideration would be paid in advance upon the signing of the contract, in order to cover travel and/or other miscellaneous expenses of consultants (UNEP Regional Office for Asia and the Pacific);

(m) The actual progress of work was not evaluated prior to payment, such that there was no basis for determining whether or not actual accomplishments were commensurate with payments. In one extreme case, the performance of one consultant with a contract to the value of $168,000 was not evaluated prior to final payment (UNEP headquarters);

(n) Instalment payments were not supported with accomplishment reports detailing the phases of work completed. Accordingly, it could not be determined whether the amounts paid were commensurate with the work done (UNEP regional Office for Europe);

(o) Although fully paid, there was no indication that expected outputs had been delivered as stipulated in the contract (UNEP Regional Office for Africa);

(p) The lack of adequate benchmarks for deliverables had led to evaluation that merely indicated ratings such as "good", "very good", etc., without verifiable proof of how such ratings were arrived at (UNEP Regional Office for Africa);

(q) While ratings were indicated as either "excellent", "good" or "very good", and the results achieved as "have been met", it appears that these were not based on factual and fair assessment of the work done by the consultants, in the absence of properly documented evaluation processes incorporating clear criteria (UNEP headquarters and Regional Office for Europe). For instance, one consultant was rated as "good" although the submission of his output was delayed for 25 months (UNEP headquarters);

(r) The results of consultants' performance evaluations (e.g. "fully met the goals" or "excellent") were not backed up by quantifiable performance indicators (UNEP Regional Office for Europe).

90. The UNEP Regional Office for Latin America and the Caribbean informed the Board that special service agreements were generated from the Integrated Accounting and Budgeting System and accordingly used when entering into service agreements with consultants and individual contractors. However, it would coordinate with UNEP headquarters on the aspect of reprogramming the Integrated Accounting and Budgeting System for it to generate the new contract forms.

91. The UNEP Regional Office for West Asia informed the Board that during the period covered by the audit, the bulk of consultants recruited were those nominated exclusively by the Governments of Member States in West Asia. As such, the process of selecting and hiring consultants consistent with the procedures of the United Nations could not be enforced.

92. **The Administration agreed with the Board's recommendations that it (i) comply strictly with administrative instructions on hiring, remunerating and evaluating the performance of consultants and individual contractors; and (ii) reprogramme the Integrated Accounting and Budgeting System to address the requirement concerning the form of the contract.**

93. The Administration informed the Board that it had implemented the recommendation through the application of a checklist for recruitment and management of consultants and individual contractors. The checklist had been developed in consultation with the Human Resources Management Service of the United Nations Office at Nairobi (UNON) and introduced at the end of 2005.

94. The Administration also informed the Board that, following the audit at the UNEP Regional Office for West Asia, it had initiated the development of a roster of qualified consultants and individual contractors.

## 10. Human resources

### Training

95. In its interim audit in 2004, the Board evaluated the strategies and system adopted by the UNEP Regional Office for Latin America and the Caribbean for its annual training plan and the training courses offered. It noted that participants completed and submitted evaluation forms at the end of the training but that their comments were not analysed and used to assess the relevance of the training in terms of individual and organizational needs.

96. The training plan for 2004 did not contain the training cost estimates as a basis for the allocation of funds. Training-related expenses were charged against salary allotments in the absence of a budget for training. As a consequence, salary accounts for the period from 1 January to 30 June 2004 were overstated by $2,743.

97. **The Administration informed the Board that it (i) had carried out an in-depth course evaluation focusing on assessing the impact of the training on individual and organizational efficiency; and (ii) would allocate funds for training in accordance with section 4.1 and 4.2 of administrative instruction ST/AI/1997/4.**

98. The Board noted that *Using PAS: A Guide for Staff and Supervisors* required that the first reporting officer, second reporting officer and staff member sign the cover page of the completed e-PAS performance record. The staff member's signature was an acknowledgement that the appraisal had been received and was without prejudice to the right of the staff member to initiate a rebuttal process, when warranted.

99. Seven of 24 e-PAS records (29 per cent) reviewed at the UNEP Regional Office for Asia and the Pacific did not have a completely signed cover page, raising doubts as to whether they had been finalized. The UNEP Regional Office for Asia and the Pacific commented that the first reporting officer, second reporting officer and staff member had electronically signed off on the e-PAS, indicating the date when the e-PAS had been approved in the online e-PAS database. However, because either the first or second reporting officer was based outside Bangkok, the collection of physical signatures on the forms had posed logistical problems.

100. The Board also noted that 13 of the 24 records (54 per cent) showed no indication whether or not the staff member had received the workplan. The UNEP Regional Office for Asia and the Pacific commented that receipt of the workplan by the staff member had to be indicated on the e-PAS form in a small box which could easily be overlooked. A system enhancement, however, would be introduced whereby it would be impossible to sign off electronically without having completed the workplan question.

101. **The Administration agreed with the Board's recommendation that it ensure that e-PAS performance records were complete.**

102. The Administration informed the Board that it had presented to the e-PAS team of the Office of Human Resources Management for implementation a system

enhancement whereby it would be impossible to sign off electronically without having completed the workplan question.

103. The list of vacant posts at the UNEP Regional Office for Asia and the Pacific as at 31 December 2004 disclosed that five posts had been vacant for more than nine months. Timely filling of vacant positions would ensure that operational and manpower requirements were not affected.

104. The Administration informed the Board that the recruitment for the five vacant posts followed the established procedures within the Galaxy process, and lists had been compiled of candidates eligible at the 15-, 30- and 60-day marks set in administrative instruction ST/AI/2002/4. One post had had to be readvertised owing to a lack of suitable candidates, while it had taken more time than expected for the formal classification of the four other posts, as had the initial entry of the vacancy announcements into Galaxy.

105. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Asia and the Pacific coordinate with UNEP headquarters to facilitate its recruitment process.**

106. As at 31 December 2005, of the 502 occupied posts at all levels of the Professional and higher categories at UNEP headquarters, 312 were occupied by men and 190 by women. The gender distribution favoured men in a ratio of 62:38 and did not meet the goal of 50/50 parity between men and women in the United Nations. The Board also noted that in numbers men dominated with regard to all initial appointments and all promotions for the biennium 2004-2005, with ratios of 60:40 and 71:29, respectively.

107. At UNEP headquarters on average, for posts in the Professional and higher categories, only 28 per cent and 16 per cent, respectively, of applicants were female, which limited the pool of qualified female candidates available for consideration for UNEP positions. The Administration assured the Board that vacancies were advertised as widely as possible to attract more female applicants.

108. On an interim visit in 2005, the list of UNEP Regional Office for Asia and the Pacific staff as at 31 December 2004 showed that the gender distribution of all posts in the Professional category and above was 64 per cent male and 36 per cent female. The UNEP Regional Office for Asia and the Pacific did not at that time have a specific gender strategy and action plan to align with the proposed gender mainstreaming strategy prepared by UNEP.

109. The Administration informed the Board that it subscribed to achievement of the goals set by the General Assembly on gender distribution, although it emphasized that decisions on the recruitment of Professional staff for the UNEP Regional Office for Asia and the Pacific including decisions on gender distribution, were taken at UNEP headquarters. The regional office would seek support from UNEP headquarters to improve gender balance and mainstreaming.

110. **The Administration agreed with the Board's recommendation that it pursue initiatives to achieve the General Assembly's goal of 50/50 gender balance.**

111. The Administration informed the Board that it would pursue the initiatives as part of the UNEP Human Resources Action Plan signed by the Executive Director of

UNEP and the Assistant Secretary-General of the Office of Human Resources Management of the United Nations Secretariat.

## 11. Inactive trust funds

112. The Board noted that 18 inactive trust funds with total reserves and fund balances of $0.879 million had not been closed as at 31 December 2005. Except for Fund RUL, these trust funds did not show any expenditure for the biennium 2004-2005 other than those transactions pertaining to the investment and related accounts.

113. **The Administration agreed with the Board's recommendation that it expedite the closure of inactive trust funds in accordance with the terms of the trust fund agreements and pertinent Governing Council decisions.**

## 12. Programme management

114. The Board reviewed 14 UNEP headquarters projects approved in 2005 and noted that of the four projects that required approval by the Project Approval Group, three (75 per cent) had been commenced prior to their approval dates. Likewise, of the 10 sample projects that required approval by the Budget and Financial Management Service, four (40 per cent) had been started before they were approved.

115. **The Administration agreed with the Board's recommendation that it ensure that projects are approved by the Project Approval Group or the Budget and Financial Management Service, as the case may be, prior to implementation.**

116. The Board noted that project document-required reports were not included in 12 out of 14 project folders examined. In the absence of the annual progress reports, the required framework for assessing the status of the projects relative to the expenditures was lacking.

117. The Board also noted that the names of Fund Management Officers indicated on the list of projects had not been updated. The name of one Fund Management Officer who had been separated from the service for more than five years, was still indicated under several projects in the list of ongoing and completed projects as at 31 December 2005. Responsibility for addressing deficiencies in project implementation could not be pinpointed if the person currently in charge was not indicated on the list. The Administration informed the Board that it was in the process of updating the names of Fund Management Officers as the audit was being conducted.

118. The Board noted delays in the submission of the six-monthly progress report relating to two out of eight active projects at the UNEP Regional Office for Europe. For one project there had been a delay of five months and for the other a delay of two months. Moreover, the eight projects did not have the inventory of outputs/services, due every 31 January and 31 July, covering 2004.

119. The Board further noted that the eight projects did not have self-evaluation fact sheets covering 2004. Programme managers therefore did not have the opportunity to look into possible deviations from the approved projects in terms of duration, costs and outputs that needed immediate remedial or corrective action.

120. **The Administration agreed with the Board's recommendation that it (i) require implementing agencies and project managers to submit the reports**

**required in section VII D of the UNEP project manual; and (ii) ensure the timely submission of the six-monthly progress reports, the inventory of outputs/services and the self-evaluation fact sheets.**

121. At the UNEP Regional Office for West Asia, documentation of the project entitled "Improving participation and capacity-building in the implementation of certified environmental management systems in West Asia" revealed that in the workplan the timetable indicated for accomplishing all activities was set over a two-year period, but the specific starting and completion dates for each activity were not indicated. The status of implementation of the project as reported in the progress reports could not be properly assessed for lack of benchmarks. Likewise, the memorandum of understanding between the UNEP Regional Office for West Asia and an implementing agency did not contain the workplan, the timetable or the expected outputs of the project.

122. At the UNEP Regional Office for Africa, review of the Nairobi River Basin Programme disclosed that the workplan did not indicate the expected start and completion dates of each activity. Also, the budget did not reflect an allocation for each object of expenditure, such that project expenditures might not be adequately monitored. Further, the memorandums of understanding between the UNEP Regional Office for Africa and its implementing agencies did not provide the workplan and timetables required.

123. **The Administration agreed with the Board's recommendation that it comply with the UNEP project manual by (i) indicating the start and completion dates for each project activity; (ii) specifying the budget allocation for each project of expenditure to enhance budgetary control; and (iii) providing workplans and timetables for all projects.**

### 13. Procurement

124. Under the inter-agency agreement entered into by the UNEP Regional Office for Asia and the Pacific and ESCAP, ESCAP performs the procurement functions of that regional office. The Board noted, however, that the UNEP Regional Office for Asia and the Pacific had not prepared and submitted to ESCAP a procurement plan covering the year 2004, as required under section 8.1(1)2 of the United Nations Procurement Manual.

125. The 23 obligating documents of the UNEP Regional Office for Asia and the Pacific for purchases of goods and services showed that eight requisitions, mostly for refrigerant equipment, amounting to $209,249 had been made in December 2004, contrary to section 8.1(11)2 of the United Nations Procurement Manual.

126. **The Administration agreed with the Board's recommendation that it prepare and submit a procurement plan to ESCAP to ensure effective and timely solicitation of bids or proposals, award of contracts and delivery of goods and services.**

127. The Administration informed the Board that it had prepared a procurement plan and had submitted it to ESCAP on 2 February 2006.

### 14. Inter-agency coordination

128. The UNEP Regional Office for North America signed a memorandum of understanding with the United Nations Information Centre (UNIC) in 2001. Under the memorandum of understanding, UNIC would provide administrative support to the UNEP Regional Office for North America, which did not maintain separate accounting records because its financial transactions were incorporated in the financial reports of UNEP headquarters. The agreed administrative support, however, was not fully provided by UNIC.

129. Owing to the inability of UNIC to support the administrative needs of the UNEP Regional Office for North America, the regional office requested UNEP headquarters for authority to set up an imprest fund system to support both itself and the Global Environment Facility Scientific and Technical Advisory Panel.

130. During its audit in 2003, the Board advised the UNEP Regional Office for North America that pending action on that office's request to set up an imprest fund system, the memorandum of understanding needed amending to address the limitations of UNIC, actual activities to be carried out by UNIC and the specific obligations of the UNEP Regional Office for North America and UNIC. The memorandum of understanding, however, had not been amended owing to the regional office's expectation that the launching of the imprest fund system was imminent and on account of the standard UNIC practice of not entering into formal agreements with other United Nations agencies because of its post facto billing at year-end.

131. The memorandum of understanding between the UNEP Regional Office for North America and UNIC provided for automatic renewal for an additional year beyond its duration from July 2001 to December 2002, in the absence of notice to the contrary within 60 days of its expiration. Under the terms of the memorandum of agreement, it was effective from January to December 2003, but no new memorandum of understanding had been signed by the two parties thereafter. The UNEP Regional Office for North America said that, at a meeting held in mid-2004 with UNIC, only verbal agreement had been reached, but commented that it could draft a memorandum of understanding reflecting all UNEP activities in Washington, D.C. and the actual services which UNIC should perform.

132. The UNEP Regional Office for North America had still availed itself of UNIC services costing some $10,400 in the period January-December 2004, without the benefit of a formal agreement as to the specific services to be rendered and the cost entailed.

133. **The Administration agreed with the Board's recommendation that pending the setting-up of the imprest fund system, the UNEP Regional Office for North America take action to renew the memorandum of understanding, incorporating in it the limitations and actual activities of UNIC in order to define clearly the contractual obligations of the UNEP Regional Office for North America and UNIC and to provide a basis for payment of UNIC services.**

134. Several errors in processing by UNIC had been discovered. They had been adjusted several months later, in spite of immediate notification by the UNEP Regional Office for North America. One of the errors was the duplicate payment to a payee of $2,865. A cheque for that amount dated 30 January 2004 was issued and, subsequently, another cheque, dated 10 February 2004, was issued for the same

amount. Although an adjustment was made for the duplicate payment with a credit back voucher dated 30 January 2004, the UNEP Regional Office for North America was credited back $2,865 in September 2004, only after seven months.

135. UNIC was always two to three months late in submitting the monthly list of cheques issued from January to December 2004, which caused delay in the submission of the status of allotments to UNON. As at 19 April 2005, the breakdown of payments for February and March 2005 had not yet been submitted.

136. **The Administration agreed with the Board's recommendation that it coordinate with UNIC on the timely correction of errors and the submission of the list of cheques to facilitate the submission of the status of allotments to UNON.**

137. The Administration informed the Board that with the introduction of IMIS at UNEP Regional Office for North America in October 2005, the Regional Office for North America had stopped using the services of UNIC effective January 2006.

### 15. Cases of fraud and presumptive fraud

138. The Administration reported that no fraud or presumptive fraud had been committed during the biennium.

## C. Acknowledgement

139. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the Executive Director, his officers and members of their staff.

(*Signed*) Guillermo N. **Carague**
Chairman, Commission on Audit, Republic of the Philippines
Chairman, United Nations Board of Auditors
(Lead Auditor)

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Philippe **Séguin**
First President, Court of Accounts of France

28 July 2006

*Note*: The members of the Board of Auditors have signed only the original English version of the report.

## Annex

## Status of implementation of recommendations for the biennium 2002-2003[a]

| *Topic* | *Biennium in which first reported* | *Implemented* | *Under implementation* | *Not implemented* | *Total* | *Reference in the present report* |
|---|---|---|---|---|---|---|
| Unliquidated obligations | 2002-2003 | | para. 23 | | 1 | paras. 20-25 |
| Travel | 2002-2003 | | para. 36 | | 1 | paras. 30-37 |
| Advances to implementing agencies | 2002-2003 | para. 39 | | | 1 | |
| Presentation and disclosure of financial statements | 2002-2003 | para. 42 | | | 1 | |
| Financial management and control | 2002-2003 | para. 46 | | | 1 | |
| | | para. 48 | | | 1 | |
| | | para. 51 | | | 1 | |
| Integrated Accounting and Budgeting System | 2002-2003 | para. 55 | | | 1 | |
| Results-based budgeting | 2002-2003 | para. 60 | | | 1 | |
| Non-expendable property | 2002-2003 | | para. 62 | | 1 | paras. 72-75 |
| Consultancy services | 2002-2003 | | para. 68 | | 1 | paras. 76-81 |
| Contributions from donor countries | 2002-2003 | para. 70 | | | 1 | |
| Information and communication technology | 2002-2003 | para. 74 | | | 1 | |
| **Total number** | | **9** | **4** | **0** | **13** | |
| **Percentage** | | **69** | **31** | **0** | **100** | |

[a] See *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5F* (A/59/5/Add.6), chap. II.

# Chapter III

## Audit opinion

We have audited the accompanying financial statements of the United Nations Environment Programme comprising statements numbered I to XIV, schedules 3.1, 4.1 to 4.2, 5.1 and 6.1, and the supporting notes, for the biennium ended 31 December 2005. These financial statements are the responsibility of the Executive Director. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations Environment Programme as at 31 December 2005 and the results of its operations and its cash flows for the period then ended, in accordance with the United Nations System Accounting Standards.

Furthermore, in our opinion, the transactions of the United Nations Environment Programme that have come to our notice, or which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations of the United Nations and legislative authority.

Without qualifying our audit opinions expressed above, we draw attention to note 8 to the financial statements, which disclose the amount of non-expendable property of $18.7 million. Of this amount, $11.2 million pertain to UNEP headquarters, which differs by $10 million from the value of $1.2 million stated in the supporting inventory reports. This significant variation occurred since the financial statements disclosure was based on acquisition costs, while items in the inventory report were stated at fair market value.

(*Signed*) Guillermo N. **Carague**
Chairman, Commission on Audit, Republic of the Philippines
Chairman, United Nations Board of Auditors
(Lead Auditor)

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Philippe **Séguin**
First President, Court of Accounts of France

28 July 2006

*Note*: The members of the Board of Auditors have signed only the original English version of the audit opinion.

# Chapter IV
## Certification of the financial statements

31 March 2006

The financial statements of the United Nations Environment Programme for the biennium 2004-2005 ended 31 December 2005 have been prepared in accordance with financial rule 106.10 of the United Nations and financial rule 213.3 of the United Nations Environment Programme.

A summary of significant accounting policies applied in the preparation of these statements is included in the notes to the financial statements. These notes also provide information for and clarifications of the financial activities undertaken by the organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

I certify that the appended financial statements of the United Nations Environment Programme, including the associated trust funds and other related accounts, numbered I to XIV are correct.

(*Signed*) David G. **Hastie**
Chief Finance Officer, Budget and Financial Management Service
United Nations Office at Nairobi

# Chapter V

## Financial statements for the biennium ended 31 December 2005

Statement I

| United Nations Environment Programme All Funds Summary (Thousands of United States dollars) | Environment Fund | General Trust Funds | Technical Cooperation Trust Funds | Professional Officers Trust Funds | Special Account for Programme Support Costs | Earmarked Contributions | Other | All funds eliminations | Total all funds | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of income and expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | | | | | | | | 2005 | 2003 |
| **Income** | | | | | | | | | | |
| Voluntary contributions | 118 530 | 121 829 | 184 082 | 6 840 | - | 73 010 | 1 185 | - | 505 476 | 406 789 |
| Interest income | 1 626 | 3 174 | 3 458 | 198 | 303 | 379 | 86 | - | 9 224 | 13 578 |
| Programme support income | - | - | - | - | 22 001 | - | - | (21 410) | 591 | 1 076 |
| Miscellaneous income | 1 095 | 1 276 | 7 | - | 950 | 2 | 13 | - | 3 343 | 2 788 |
| Royalties | - | - | - | - | - | - | 25 | - | 25 | 51 |
| Sale of publications | - | - | - | - | - | - | 138 | - | 138 | 105 |
| Total Income | 121 251 | 126 279 | 187 547 | 7 038 | 23 254 | 73 391 | 1 447 | (21 410) | 518 797 | 424 387 |
| **Expenditure** | | | | | | | | | | |
| Staff and other personnel costs | 70 422 | 58 466 | 58 090 | 5 127 | 9 955 | 14 267 | 415 | - | 216 742 | 178 083 |
| Contractual services | 23 188 | 21 413 | 77 283 | - | 9 103 | 27 798 | 418 | - | 159 203 | 93 173 |
| Travel | 8 102 | 6 430 | 9 900 | 60 | 384 | 2 054 | 20 | - | 26 950 | 21 424 |
| Operating expenses | 16 626 | 21 979 | 28 349 | - | 954 | 16 515 | 556 | - | 84 979 | 65 260 |
| Acquisitions | 7 967 | 6 128 | 7 495 | - | 21 | 595 | 450 | - | 22 656 | 16 193 |
| Programme support costs | - | 13 955 | 4 868 | 626 | - | 1 931 | 30 | (21 410) | - | - |
| UNEP Sasakawa Prize | - | - | - | - | - | - | - | - | - | 400 |
| Total Expenditure | 126 305 | 128 371 | 185 985 | 5 813 | 20 417 | 63 160 | 1 889 | (21 410) | 510 530 | 374 533 |
| Excess/(shortfall) of income over expenditure | (5 054) | (2 092) | 1 562 | 1 225 | 2 837 | 10 231 | (442) | - | 8 267 | 49 854 |
| Prior period adjustments | 2 786 | (1 782) | (1 557) | 37 | (119) | (3 156) | (2) | - | (3 793) | (9 423) |
| Net excess/(shortfall) of income over expenditure | (2 268) | (3 874) | 5 | 1 262 | 2 718 | 7 075 | (444) | - | 4 474 | 40 431 |
| Provisional savings on or cancellation of prior periods' obligations | 87 | 10 | 5 | - | 528 | - | 6 | - | 636 | 3 161 |
| Transfer from/(to) reserves | - | (1 239) | - | - | - | - | - | - | (1 239) | - |
| Transfer from/(to) other funds | 549 | - | (552) | - | 3 | - | - | - | - | 967 |
| Refunds to donors | - | (46) | (429) | - | - | (513) | - | - | (988) | (441) |
| Transfer from/(to) Endowment Fund | - | - | - | - | - | - | (24) | - | (24) | (45) |
| Reserves and fund balances, beginning of period | 6 699 | 74 426 | 116 083 | 3 075 | 3 551 | 30 625 | 413 | - | 234 872 | 190 799 |
| Reserves and fund balances, end of period | 5 067 | 69 277 | 115 112 | 4 337 | 6 800 | 37 187 | (49) | - | 237 731 | 234 872 |
| Financial reserve/Endowment Fund, beginning of period | 10 000 | - | - | - | 2 000 | - | 1 543 | - | 13 543 | 13 505 |
| Financial reserve/Endowment Fund, end of period | 10 000 | 1 239 | - | - | 2 000 | - | 1 567 | - | 14 806 | 13 543 |

Statement II

| United Nations Environment Programme All Funds Summary (Thousands of United States dollars) | Environment Fund | General Trust Funds | Technical Cooperation Trust Funds | Professional Officers Trust Funds | Special Account for Programme Support Costs | Earmarked Contributions | Other | All funds eliminations | Total all funds | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | 2005 | 2003 |
| **Assets** | | | | | | | | | | |
| Cash and term deposits | 4 932 | 11 113 | 567 | - | - | - | - | - | 16 612 | 10 391 |
| Cash pool - Euro | - | 6 611 | - | - | - | 3 413 | - | - | 10 024 | 2 085 |
| Cash pool - US dollar | 24 059 | 67 397 | 82 305 | 4 251 | 769 | 37 529 | 1 761 | | 218 071 | 224 928 |
| Advances provided to implementing agencies | 900 | - | - | - | - | - | - | - | 900 | 1 148 |
| Accounts receivable | | | | | | | | | | |
| Voluntary contributions receivable | 1 237 | 18 120 | - | - | - | - | - | - | 19 357 | 21 806 |
| Inter-fund balances | 3 870 | - | 10 538 | 235 | 8 848 | 2 850 | 107 | (23 960) | 2 488 | - |
| Other | 6 545 | 9 354 | 45 024 | 29 | 21 | 3 981 | 2 | - | 64 956 | 54 779 |
| Other assets | 656 | 127 | 251 | 12 | 10 | 624 | - | - | 1 680 | 1 503 |
| Total assets | 42 199 | 112 722 | 138 685 | 4 527 | 9 648 | 48 397 | 1 870 | (23 960) | 334 088 | 316 640 |
| **Liabilities** | | | | | | | | | | |
| Payments or contributions received in advance | 1 124 | 6 192 | - | - | 227 | 104 | - | - | 7 647 | 1 957 |
| Advances provided by implementing agencies | 454 | - | - | - | - | - | - | - | 454 | 437 |
| Unliquidated obligations | 12 031 | 9 142 | 17 686 | 114 | 529 | 7 504 | 39 | - | 47 045 | 35 179 |
| Accounts payable | | | | | | | | | | |
| Inter-fund balances | - | 23 670 | - | - | - | - | 290 | (23 960) | - | 7 864 |
| Other | 13 127 | 3 202 | 5 887 | 76 | 92 | 3 602 | 23 | - | 26 009 | 21 542 |
| Other liabilities | 396 | - | - | - | - | - | - | - | 396 | 1 246 |
| Total liabilities | 27 132 | 42 206 | 23 573 | 190 | 848 | 11 210 | 352 | (23 960) | 81 551 | 68 225 |
| **Reserves and fund balances** | | | | | | | | | | |
| Financial and other reserves | 10 000 | 1 239 | - | - | 2 000 | - | 1 567 | - | 14 806 | 13 543 |
| Cumulative surplus | 5 067 | 69 277 | 115 112 | 4 337 | 6 800 | 37 187 | (49) | - | 237 731 | 234 872 |
| Total reserves and fund balances | 15 067 | 70 516 | 115 112 | 4 337 | 8 800 | 37 187 | 1 518 | - | 252 537 | 248 415 |
| Total liabilities, reserves and fund balances | 42 199 | 112 722 | 138 685 | 4 527 | 9 648 | 48 397 | 1 870 | (23 960) | 334 088 | 316 640 |

**Statement III**

| **United Nations Environment Programme All Funds Summary**<br>(Thousands of United States dollars) | Environment Fund | General Trust Funds | Technical Cooperation Trust Funds | Professional Officers Trust Funds | Special Account for Programme Support Costs | Earmarked Contributions | Other | All funds eliminations | **Total all funds** | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of cash flows for the biennium 2004-2005 ended 31 December 2005** | | | | | | | | | **2005** | **2003** |
| **Cash flows from operating activities** | | | | | | | | | | |
| Net excess/(shortfall) of income over expenditure | (2 268) | (3 874) | 5 | 1 262 | 2 718 | 7 075 | (444) | - | 4 474 | 40 912 |
| (Increase)/decrease in | | | | | | | | | | |
| Contributions receivable | (700) | (81) | 491 | - | - | 2 739 | - | - | 2 449 | - |
| Advances provided to implementing agencies | 265 | - | - | - | - | - | - | - | 265 | (9 193) |
| Other Accounts receivable | 2 989 | (1 135) | (10 336) | (27) | - | (1 669) | (2) | - | (10 180) | (21 801) |
| Other Assets | 31 | (79) | (101) | (12) | (10) | (6) | - | - | (177) | (833) |
| Inter-fund balances | 17 421 | 16 470 | (33 694) | (714) | (8 955) | (1 457) | 575 | - | (10 354) | 4 642 |
| Increase/(decrease) in | | | | | | | | | | |
| Payments or contributions received in advance | 1 069 | 4 396 | - | - | 227 | - | - | - | 5 692 | - |
| Unliquidated obligations | 2 428 | (2 000) | 9 291 | (134) | (454) | 2 819 | (84) | - | 11 866 | (474) |
| Other accounts payable | 635 | 1 130 | 1 682 | (53) | (170) | 1 236 | 12 | - | 4 472 | 7 402 |
| Other liabilities | (850) | - | - | - | - | (2) | 1 | - | (851) | 932 |
| Less: interest income | (1 626) | (3 174) | (3 458) | (198) | (303) | (379) | (86) | - | (9 224) | (13 578) |
| Net cash from operating activities | 19 394 | 11 653 | (36 120) | 124 | (6 947) | 10 356 | (28) | - | (1 568) | 8 009 |
| **Cash flows from investing activities** | | | | | | | | | | |
| (Increase)/decrease in investments | - | (4 526) | - | - | - | (3 413) | - | - | (7 939) | 1 815 |
| (Increase)/decrease in cash pools | (22 406) | (3 498) | 33 883 | (322) | 6 113 | (6 809) | (105) | | 6 856 | (224 928) |
| Plus: interest income | 1 626 | 3 174 | 3 458 | 198 | 303 | 379 | 86 | - | 9 224 | 13 578 |
| Net cash flow from investing activities | (20 780) | (4 850) | 37 341 | (124) | 6 416 | (9 843) | (19) | - | 8 141 | (209 535) |
| **Cash flows from financing activities** | | | | | | | | | | |
| Savings on or cancellation of prior periods' obligations | 87 | 10 | 5 | - | 528 | - | 6 | - | 636 | 3 161 |
| Transfer from/(to) other funds | 549 | - | (552) | - | 3 | - | - | - | - | - |
| Refunds to donors | - | (46) | (429) | - | - | (513) | - | - | (988) | 38 |
| Transfers from/(to) Operating reserve/Endowment fund | - | - | - | - | - | - | - | - | - | 38 |
| Net cash flow from financing activities | 636 | (36) | (976) | - | 531 | (513) | 6 | - | (352) | 3 237 |
| Net increase/(decrease) in cash and term deposits | (750) | 6 767 | 245 | - | - | - | (41) | - | 6 221 | (198 289) |
| Cash and term deposits, beginning of period | 5 682 | 4 346 | 322 | - | - | - | 41 | - | 10 391 | 208 680 |
| Cash and term deposits, end of period | 4 932 | 11 113 | 567 | - | - | - | - | - | 16 612 | 10 391 |

**Schedule 3.1**

**Environment Fund**
**Convertible and non-convertible cash, bank deposits and investments**
as at 31 December 2005
(Thousands of United States dollars)

| | Reference | Cash and term deposits | United Nations cash US $ pool | Euro cash pool |
|---|---|---|---|---|
| **Environment Fund** | | | | |
| United States Dollars | Statement IV | 4 932 | 24 059 | |
| Represented by: | | | | |
| Cash and term deposits | | 4 932 | 15 662 | |
| Short-term investments at lower of cost or market value | | - | 8 322 | |
| Accrued interest receivable | | - | 75 | |
| | | 4 932 | 24 059 | |
| **UNEP trust funds and other accounts** | | | | |
| United States Dollars Cash pool | | | | |
| General Trust Funds | Statement V | 11 113 | 65 885 | 6 611 |
| Technical Co-operation Trust Funds | Statement VII | 567 | 82 305 | - |
| UNEP Professional Officers Trust Funds | Statement VIII | - | 4 251 | - |
| Special Account for Programme Support | Statement IX | - | 769 | - |
| Earmarked Contributions | Statement X | - | 37 529 | 3 413 |
| Sasakawa Environment Prize | Statement XI | - | 1 761 | - |
| | | 11 680 | 192 500 | 10 024 |
| Represented by: | | | | |
| Cash and term deposits | | 11 680 | 125 310 | 10 019 |
| Short term investments at lower of cost or market value | | - | 66 588 | - |
| Accrued interest receivable | | - | 602 | 5 |
| | | 11 680 | 192 500 | 10 024* |
| **CITES - Investment outside UNEP Cash pools** | Statement V | - | 1 512 | |
| Represented by: | | | | |
| Cash and term deposits | | - | 984 | |
| Short-term investments at lower of cost or market value | | - | 523 | |
| Accrued interest receivable | | - | 5 | |
| | | - | 1 512 | |
| **Multilateral fund** | | | | |
| United States Dollars | Statement VI | 864 | 9 926 | |
| Represented by: | | | | |
| Cash and term deposits | | 864 | 6 461 | |
| Short term investments at lower of cost or market value | | | 3 433 | |
| Accrued interest receivable | | - | 32 | |
| | | 864 | 9 926 | |

* Comprises cash and term deposits of €8,467.015 and accrued interest receivable of €3,905.

Statement IV

## Environment Fund

### Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Voluntary contributions | Sch 4.1 | 118 530 | 95 868 |
| Interest income | | 1 626 | 1 486 |
| Miscellaneous income | | 1 095 | 1 433 |
| Total Income | | 121 251 | 98 787 |
| **Expenditure** | | | |
| Staff and other personnel costs | | 70 422 | 63 309 |
| Contractual services | | 23 188 | 16 856 |
| Travel | | 8 102 | 7 795 |
| Operating expenses | | 16 626 | 14 465 |
| Acquisitions | | 7 967 | 7 541 |
| Total Expenditure | | 126 305 | 109 966 |
| Excess/(shortfall) of income over expenditure | | (5 054) | (11 179) |
| Transfer from/(to) United Nations Office At Nairobi and other funds | | 549 | 986 |
| Prior period adjustments | Note 5 | 2 786 | (443) |
| Net excess/(shortfall) of income over expenditure | | (1 719) | (10 636) |
| Provisional savings on or cancellation of prior periods' obligations | | 87 | 2 569 |
| Reserves and fund balances, beginning of period | | 6 699 | 14 766 |
| Reserves and fund balances, end of period | | 5 067 | 6 699 |
| Financial reserve, beginning of period | | 10 000 | 10 000 |
| Financial reserve, end of period | | 10 000 | 10 000 |

### Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Cash and term deposits | Sch 3.1 | 4 932 | 5 682 |
| Cash pool - US dollar | Sch 3.1 | 24 059 | 1 653 |
| Advances provided to implementing agencies | | 900 | 1 148 |
| Accounts receivable | | | |
| Voluntary contributions receivable | Sch 4.1 | 1 237 | 537 |
| Inter-fund balances | Note 7 | 3 870 | 21 291 |
| Other | Note 4 (a) | 6 545 | 9 534 |
| Other assets | Note 4 (c) | 656 | 687 |
| Total assets | | 42 199 | 40 532 |
| **Liabilities** | | | |
| Payments or contributions received in advance | | 1 124 | 55 |
| Advances provided by implementing agencies | | 454 | 437 |
| Unliquidated obligations | Sch 4.2 | 12 031 | 9 603 |
| Accounts payable | | | |
| Other | Note 4 (b) | 13 127 | 12 492 |
| Other liabilities | | 396 | 1 246 |
| Total liabilities | | 27 132 | 23 833 |
| Financial reserve | | 10 000 | 10 000 |
| Cumulative surplus | | 5 067 | 6 699 |
| Total reserves and fund balances | | 15 067 | 16 699 |
| Total liabilities, reserves and fund balances | | 42 199 | 40 532 |

**Schedule 4.1**

**Environment Fund**
Status of contributions as at 31 December 2005
(United States dollars)

| Countries/Organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Albania | - | - | 1 200 | - | 1 200 | - | 1 200 | - |
| Algeria | - | - | 20 000 | - | 20 000 | 10 000 | 20 000 | - |
| Andorra | - | - | 43 420 | - | 43 420 | - | 43 420 | - |
| Angola | - | - | 24 980 | - | 24 980 | - | 24 980 | - |
| Antigua and Barbuda | - | - | 2 400 | - | 2 400 | - | 2 400 | - |
| Argentina | - | - | 25 000 | - | 25 000 | - | 25 000 | - |
| Armenia | - | - | 2 600 | - | 2 600 | - | 2 600 | - |
| Australia | - | - | 853 050 | - | 853 050 | 413 050 | 853 050 | - |
| Austria | - | - | 1 030 496 | - | 1 030 496 | - | 1 030 496 | - |
| Azerbaijan | 3 600 | - | - | - | - | - | - | 3 600 |
| Bahamas | - | - | 12 760 | - | 12 760 | - | 12 760 | - |
| Bahrain | 2 750 | - | - | - | - | - | - | 2 750 |
| Bangladesh | 2 550 | - | 5 100 | - | 5 100 | - | 7 650 | - |
| Barbados | - | - | 11 000 | - | 11 000 | - | 6 000 | 5 000 |
| Belarus | - | - | 22 600 | - | 22 600 | - | 22 600 | - |
| Belize | - | - | 1 200 | - | 1 200 | - | 1 200 | - |
| Belgium | - | 674 700 | 1 489 115 | - | 1 489 115 | - | 2 163 815 | - |
| Benin | 9 996 | - | - | - | - | - | - | 9 996 |
| Bhutan | 3 365 | - | 2 600 | - | 2 600 | - | 5 965 | - |
| Botswana | - | - | 12 000 | - | 12 000 | - | 12 000 | - |
| Brazil | - | - | 168 953 | - | 168 953 | - | 168 953 | - |
| Brunei Darussalam | - | - | 19 680 | - | 19 680 | - | 19 680 | - |
| Bulgaria | - | - | 12 000 | - | 12 000 | - | 12 000 | - |
| Burkina Faso | 1 200 | - | 1 149 | - | 1 149 | - | 2 349 | - |
| Cameroon | 12 400 | - | - | - | - | - | 6 654 | 5 746 |
| Canada | - | - | 4 061 390 | - | 4 061 390 | - | 4 061 390 | - |
| Cambodia | 1 470 | - | 3 445 | - | 3 445 | - | 4 915 | - |
| Cape Verde | 1 200 | - | - | - | - | - | - | 1 200 |
| Central African Republic | 6 | (6) | 600 | - | 600 | - | 600 | - |
| Chile | - | 10 000 | 20 000 | - | 20 000 | - | 30 000 | - |
| China | - | - | 400 000 | - | 400 000 | - | 400 000 | - |
| Colombia | 13 630 | - | 64 630 | - | 64 630 | - | 78 260 | - |
| Comoros | 400 | - | - | - | - | - | 400 | - |
| Costa Rica | - | - | 9 739 | - | 9 739 | - | 9 739 | - |
| Cote d'Ivoire | 7 200 | - | - | - | - | - | - | 7 200 |
| Croatia | - | - | 29 000 | - | 29 000 | - | 29 000 | - |
| Cuba | 6 000 | - | - | - | - | - | - | 6 000 |
| Cyprus | - | - | 30 000 | - | 30 000 | - | 15 000 | 15 000 |
| Czech Republic | - | - | 329 949 | - | 329 949 | - | 329 949 | - |
| Democratic People's Republic of Korea | - | - | 2 000 | - | 2 000 | 717 | 2 000 | - |
| Denmark | - | - | 5 100 379 | - | 5 100 379 | - | 5 100 379 | - |
| Dominican Republic | - | - | 2 000 | - | 2 000 | - | 2 000 | - |
| Egypt | 9 000 | - | 9 000 | - | 9 000 | - | 18 000 | - |
| El Salvador | - | - | 4 800 | - | 4 800 | - | 4 800 | - |
| Estonia | - | - | 12 000 | - | 12 000 | - | 12 000 | - |
| Ethiopia | - | - | 1 000 | - | 1 000 | - | 1 000 | - |
| Fiji | - | - | 4 600 | - | 4 600 | - | 4 600 | - |
| Finland | - | - | 6 965 786 | - | 6 965 786 | - | 6 965 786 | - |
| France | - | - | 8 614 262 | - | 8 614 262 | - | 8 614 262 | - |
| Gambia | 2 000 | 1 000 | 1 000 | - | 1 000 | - | 3 000 | 1 000 |
| Germany | - | - | 13 587 449 | - | 13 587 449 | - | 13 587 449 | - |
| Ghana | - | - | 10 000 | - | 10 000 | - | 10 000 | - |
| Greece | - | - | 350 000 | - | 350 000 | - | 175 000 | 175 000 |
| Guatemala | 3 600 | - | 3 600 | - | 3 600 | - | 7 200 | - |
| Haiti | - | - | 1 000 | - | 1 000 | - | 1 000 | - |

| Countries/Organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Hungary | - | - | 142 200 | - | 142 200 | - | 142 200 | - |
| Iceland | - | - | 40 000 | - | 40 000 | - | 40 000 | - |
| India | 99 225 | - | 199 980 | - | 199 980 | 1 859 | 299 205 | - |
| Indonesia | 49 | (49) | 30 098 | - | 30 098 | - | 30 098 | - |
| Iran (Islamic Republic of) | - | - | 60 000 | - | 60 000 | - | 60 000 | - |
| Ireland | - | - | 777 981 | - | 777 981 | 598 100 | 777 981 | - |
| Israel | - | - | 20 000 | - | 20 000 | - | 20 000 | - |
| Italy | - | - | 5 959 760 | - | 5 959 760 | - | 5 959 760 | - |
| Jamaica | - | - | 3 500 | - | 3 500 | - | - | 3 500 |
| Japan | - | 3 500 000 | 6 630 000 | - | 6 630 000 | - | 10 130 000 | - |
| Jordan | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Kazakhstan | - | - | 10 000 | - | 10 000 | - | 10 000 | - |
| Kenya | 19 879 | - | 30 937 | - | 30 937 | - | 50 816 | - |
| Kiribati | - | - | 1 180 | - | 1 180 | - | 1 180 | - |
| Kyrgyzstan | 700 | - | 600 | - | 600 | - | 1 300 | - |
| Kuwait | - | - | 400 000 | - | 400 000 | - | 200 000 | 200 000 |
| Lao People's Democratic Republic | - | - | 4 000 | - | 4 000 | - | 2 000 | 2 000 |
| Latvia | - | - | 12 000 | - | 12 000 | - | 12 000 | - |
| Lebanon | 4 800 | - | 4 800 | - | 4 800 | - | 9 600 | - |
| Liechtenstein | - | - | 7 800 | - | 7 800 | - | 7 800 | - |
| Lithuania | - | - | 14 379 | - | 14 379 | - | 7 200 | 7 179 |
| Lesotho | - | - | 20 000 | - | 20 000 | - | 20 000 | - |
| Luxembourg | - | 98 504 | 354 898 | - | 354 898 | - | 453 402 | - |
| Madagascar | - | - | 4 585 | - | 4 585 | - | 4 585 | - |
| Malawi | 13 | (13) | 1 200 | - | 1 200 | - | 1 200 | - |
| Malaysia | - | 30 000 | 30 000 | - | 30 000 | - | 30 000 | 30 000 |
| Maldives | - | - | 3 500 | - | 3 500 | - | 3 500 | - |
| Malta | - | - | 18 000 | - | 18 000 | - | 9 000 | 9 000 |
| Mauritania | 6 000 | (6 000) | - | - | - | - | - | - |
| Mauritius | - | - | 9 600 | - | 9 600 | - | 9 600 | - |
| Mexico | 66 946 | - | 200 000 | - | 200 000 | 33 053 | 266 946 | - |
| Micronesia | - | - | 1 200 | - | 1 200 | - | 1 200 | - |
| Monaco | - | - | 24 000 | - | 24 000 | - | 24 000 | - |
| Mongolia | - | - | 2 000 | - | 2 000 | - | 2 000 | - |
| Morocco | - | - | 12 000 | - | 12 000 | - | - | 12 000 |
| Mozambique | 8 800 | - | 600 | - | 600 | - | 9 400 | - |
| Myanmar | - | - | 1 915 | - | 1 915 | - | 1 915 | - |
| Netherlands | - | - | 12 024 230 | - | 12 024 230 | - | 12 024 230 | - |
| New Zealand | 145 800 | - | 310 000 | - | 310 000 | - | 455 800 | - |
| Nicaragua | - | - | 600 | - | 600 | - | - | 600 |
| Niger | 6 200 | - | - | - | - | - | - | 6 200 |
| Nigeria | - | - | 80 000 | - | 80 000 | 40 000 | 80 000 | - |
| Norway | - | - | 4 504 564 | - | 4 504 564 | - | 4 504 564 | - |
| Oman | - | - | 20 000 | - | 20 000 | - | 20 000 | - |
| Pakistan | - | - | 9 998 | - | 9 998 | 4 994 | 9 998 | - |
| Panama | - | - | 10 000 | - | 10 000 | - | 5 000 | 5 000 |
| Philippines | 9 491 | - | 10 774 | - | 10 774 | - | 20 265 | - |
| Poland | 63 000 | 100 000 | 150 000 | - | 150 000 | - | 313 000 | - |
| Portugal | - | - | 60 000 | - | 60 000 | - | 60 000 | - |
| Republic of Moldova | 2 200 | - | 700 | - | 700 | - | 700 | 2 200 |
| Republic of Korea | - | - | 300 000 | - | 300 000 | - | 300 000 | - |
| Romania | - | 34 800 | 40 000 | - | 40 000 | - | 74 800 | - |
| Russian Federation | - | - | 1 000 000 | - | 1 000 000 | - | 1 000 000 | - |
| Rwanda | - | - | 600 | - | 600 | - | 600 | - |
| San Marino | - | - | 1 300 | - | 1 300 | - | 1 300 | - |
| Saint Kitts and Nevis | - | - | 600 | - | 600 | - | 600 | - |
| Saint Lucia | - | - | 1 200 | - | 1 200 | - | 1 200 | - |
| Saudi Arabia | - | 133 189 | 253 186 | - | 253 186 | - | 386 375 | - |
| Sierra Leone | - | 339 | 2 420 | - | 2 420 | - | 2 759 | - |
| Senegal | - | - | 4 000 | - | 4 000 | 11 000 | 4 000 | - |
| Seychelles | 1 200 | - | 2 700 | - | 2 700 | - | 3 900 | - |

| Countries/Organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004 -2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Singapore | - | - | 30 000 | - | 30 000 | - | 30 000 | - |
| Slovakia | - | 19 800 | 40 000 | - | 40 000 | - | 59 800 | - |
| Slovenia | - | - | 97 200 | - | 97 200 | - | 97 200 | - |
| South Africa | - | - | 108 000 | - | 108 000 | - | 108 000 | - |
| Spain | - | - | 1 660 402 | - | 1 660 402 | - | 950 902 | 709 500 |
| Sri Lanka | - | - | 10 400 | - | 10 400 | - | 10 400 | - |
| Suriname | 1 200 | - | - | - | - | - | - | 1 200 |
| Swaziland | - | - | 6 000 | - | 6 000 | - | 6 000 | - |
| Sweden | - | - | 5 684 044 | - | 5 684 044 | - | 5 684 044 | - |
| Switzerland | - | - | 5 824 764 | - | 5 824 764 | - | 5 824 764 | - |
| Tajikistan | 18 575 | - | 22 000 | - | 22 000 | - | 31 930 | 8 645 |
| Thailand | - | - | 40 000 | - | 40 000 | - | 40 000 | - |
| The former Yugoslav Republic of Macedonia | - | - | 2 400 | - | 2 400 | - | 2 400 | - |
| Togo | 1 200 | - | - | - | - | - | - | 1 200 |
| Tonga | - | - | 600 | - | 600 | - | - | 600 |
| Trinidad and Tobago | - | - | 13 562 | - | 13 562 | - | 13 562 | - |
| Tunisia | - | 13 000 | - | - | - | 11 740 | 13 000 | - |
| Turkey | - | - | 200 000 | - | 200 000 | - | 200 000 | - |
| Turkmenistan | - | - | 2 200 | - | 2 200 | - | 1 200 | 1 000 |
| Uganda | 483 | - | 3 700 | - | 3 700 | - | - | 4 183 |
| United Kingdom | - | - | 15 659 280 | - | 15 659 280 | - | 15 659 280 | - |
| United Republic of Tanzania | 1 200 | - | 1 175 | - | 1 175 | - | 2 375 | - |
| United States of America | - | - | 11 910 100 | - | 11 910 100 | - | 11 910 100 | - |
| Vanuatu | - | - | 600 | - | 600 | - | - | 600 |
| Venezuela | - | 75 000 | - | - | - | - | 75 000 | - |
| Viet Nam | - | - | 10 080 | - | 10 080 | - | 10 080 | - |
| Zambia | - | - | 2 178 | - | 2 178 | - | 2 178 | - |
| | 537 328 | 4 684 264 | 118 530 202 | - | 118 530 202 | 1 124 513 | 122 514 695 | 1 237 099 |

| Unpaid Pledges for 2004-2005 and Prior Years | |
|---|---|
| Within one year | 1 179 679 |
| One year and over | 57 420 |
| **Total** | **1 237 099** |

**Schedule 4.2**

Environment Fund

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations

for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

| Fund programme activities | Appropriations for 2004-2005 | Allocations issued for 2004 -2005 | Expenditures for 2004-2005* | Unexpended appropriations for 2004-2005 | Unexpended allocations for 2004 -2005 |
|---|---|---|---|---|---|
| Environmental assessment and early warning | 22 150 | 22 150 | 22 332 | (182) | (182) |
| Policy development and law | 16 251 | 16 251 | 16 190 | 61 | 61 |
| Policy implementation | 9 720 | 9 720 | 9 479 | 241 | 241 |
| Technology, industry and economics | 23 754 | 23 754 | 23 847 | (93) | (93) |
| Regional policy, planning and servicing | 22 925 | 22 925 | 22 852 | 73 | 73 |
| Environmental conventions | 7 975 | 7 975 | 7 340 | 635 | 635 |
| Communication and public information | 7 225 | 7 225 | 7 173 | 52 | 52 |
| Total Fund programme activities | 110 000 | 110 000 | 109 213 | 787 | 787 |
| Total Fund programme reserve activities | 5 000 | 5 000 | 3 833 | 1 167 | 1 167 |
| Sub-total | 115 000 | 115 000 | 113 046 | 1 954 | 1 954 |
| Support budget | 15 000 | 15 000 | 13 259 | 1 741 | 1 741 |
| Total Environment Fund | 130 000 | 130 000 | 126 305 | 3 695 | 3 695 |

* Expenditures include

| | |
|---|---|
| Unliquidated obligations | |
| Total Fund programme activities | 10 595 |
| Total Fund programme reserve activities | 1 001 |
| Support budget | 294 |
| Total unliquidated obligations included in Expenditures | 11 890 |
| Future year commitments | 141 |
| Total unliquidated obligations liability | 12 031 |

| General Trust Funds | | General Trust Fund for the Purpose of Post Conflict Environmental Assessment | General Trust Fund for the African Ministerial Conference on the Environment (AMCEN) | General Trust Fund for the African-Eurasian Waterbirds Agreement | General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS) * | Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal | Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal | General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity | General Trust Fund to Support Developing Countries on Biosafety issues | General Trust Fund for the Core Programme Budget for the Biosafety Protocol | Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of Approved Activities | Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island Developing States and Economies in Transition | General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages | General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements | General Trust Fund for the Conservation of European Bats (EUROBATS) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | AEL | AML | AWL | BAL | BCL | BDL | BEL | BFL | BGL | BHL | BIL | BKL | BLL | BTL |
| (Thousands of United States dollars) | **Reference** | | | | | | | | | | | | | | |
| **Income** | | | | | | | | | | | | | | | |
| Voluntary contributions | Schedule 5.1 | 22 807 | 264 | 1 535 | 377 | 6 481 | 2 135 | 4 376 | - | 2 215 | 278 | 856 | - | 41 | 605 |
| Interest income | | 326 | 116 | 24 | 6 | 204 | 156 | 114 | - | 32 | 2 | 10 | 3 | 11 | 11 |
| Miscellaneous income | | 750 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total income | | 23 883 | 380 | 1 559 | 383 | 6 685 | 2 294 | 4 490 | - | 2 247 | 280 | 866 | 3 | 52 | 616 |
| **Expenditure** | | | | | | | | | | | | | | | |
| Staff and other personnel costs | | 3 313 | - | 594 | 313 | 5 820 | 354 | 1 566 | - | 1 072 | 88 | - | (2) | - | 375 |
| Contractual services | | 6 465 | - | 471 | 7 | 811 | 1 035 | 480 | - | 8 | - | - | - | - | 4 |
| Travel | | 1 104 | - | 154 | 14 | 384 | 28 | 815 | - | 29 | - | - | (4) | - | 38 |
| Operating expenses | | 1 986 | - | 473 | 35 | 766 | 412 | 1 470 | - | 116 | 38 | 439 | (8) | - | 77 |
| Acquisitions | | 3 384 | - | 24 | 13 | 157 | - | - | - | - | - | - | (14) | - | 13 |
| Programme support costs | Statement IX | 1 373 | - | 223 | 49 | 1 032 | 238 | 563 | - | 160 | 16 | 65 | (3) | - | 85 |
| Total Expenditure | | 17 625 | - | 1 939 | 431 | 8 970 | 2 067 | 4 894 | - | 1 387 | 142 | 564 | (31) | - | 574 |
| Excess/(shortfall) of income over expenditure | | 6 258 | 380 | (380) | (48) | (2 285) | 227 | (404) | - | 860 | 138 | 302 | 34 | 52 | 44 |
| Prior period adjustments | | - | (200) | - | (14) | - | (91) | (36) | - | - | (62) | - | (222) | (159) | - |
| Net excess/(shortfall) of income over expenditure | | 6 258 | 180 | (380) | (62) | (2 285) | 136 | (440) | - | 860 | 76 | 302 | (188) | (107) | 44 |
| Provisional savings on or cancellation of prior periods' obligations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers to reserves | | - | - | - | - | (543) | - | - | - | - | - | - | - | - | - |
| Transfers to/from other funds | | - | - | - | - | - | - | - | (53) | - | 53 | - | - | - | - |
| Refund to Donors | | (42) | - | - | - | - | - | (4) | - | - | - | - | - | - | - |
| Reserves and fund balances, beginning of period | | 1 231 | 4 841 | 390 | 126 | 5 368 | 3 334 | 2 199 | 53 | - | - | - | 858 | 359 | 71 |
| Reserves and fund balances, end of period | | 7 447 | 5 021 | 10 | 64 | 2 440 | 3 470 | 1 755 | - | 860 | 139 | 302 | 670 | 252 | 115 |
| Operating reserves, beginning of period | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating reserves, end of period | | - | - | - | - | 543 | - | - | - | - | - | - | - | - | - |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 355 |
| Cash pool - Euro | Schedule 3.1 | 467 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash pool - US dollar | Schedule 3.1 | 6 981 | 2 695 | 677 | 125 | 4 297 | 3 508 | 2 834 | - | 1 510 | 75 | 328 | 56 | 256 | 182 |
| Accounts receivable | | | | | | | | | | | | | | | |
| Voluntary contributions receivable | Schedule 5.1 | - | 2 421 | 7 | 7 | 855 | - | - | - | 146 | - | - | - | - | 3 |
| Inter-fund balances | Note 7 | - | - | - | - | - | 39 | - | - | 288 | 64 | - | - | - | - |
| Other | | 3 358 | - | 96 | 2 | 116 | 188 | 27 | - | - | - | 1 | 616 | 6 | 25 |
| Other Assets | | - | - | 6 | - | - | - | 8 | - | - | - | - | - | - | - |
| Total assets | | 10 836 | 5 116 | 786 | 134 | 5 268 | 3 833 | 2 869 | - | 1 944 | 139 | 329 | 672 | 262 | 545 |
| **Liabilities** | | | | | | | | | | | | | | | |
| Payments or contributions received in advance | | - | - | 23 | 33 | 751 | - | - | - | 1 042 | - | - | - | - | 1 |
| Unliquidated obligations | | 1 561 | - | 309 | - | 13 | 38 | 368 | - | 42 | - | 4 | - | - | 3 |
| Accounts Payable | | | | | | | | | | | | | | | |
| Inter-fund balances | Note 7 | 1 675 | 94 | 414 | 33 | 1 112 | - | 738 | - | - | - | 23 | 2 | 10 | 417 |
| Other | | 153 | 1 | 30 | 4 | 309 | 325 | 8 | - | - | - | - | - | - | 9 |
| Total liabilities | | 3 389 | 95 | 776 | 70 | 2 185 | 363 | 1 114 | - | 1 084 | - | 27 | 2 | 10 | 430 |
| **Reserves and fund balances** | | | | | | | | | | | | | | | |
| Operating reserves | | - | - | - | - | 543 | - | - | - | - | - | - | - | - | - |
| Cumulative surplus | | 7 447 | 5 021 | 10 | 64 | 2 440 | 3 470 | 1 755 | - | 860 | 139 | 302 | 670 | 252 | 115 |
| Total reserves and fund balances | | 7 447 | 5 021 | 10 | 64 | 2 983 | 3 470 | 1 755 | - | 860 | 139 | 302 | 670 | 252 | 115 |
| Total liabilities, reserves and fund balances | | 10 836 | 5 116 | 786 | 134 | 5 268 | 3 833 | 2 869 | - | 1 944 | 139 | 329 | 672 | 262 | 545 |

| General Trust Funds | | Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention | General Trust Fund for the Convention on Biological Diversity | General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity | Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme | Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) | GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams | Regional Seas Trust Fund for the Eastern Africa Region | General Trust Fund for Implementing National Biodiversity Strategies and Action Plans | General Trust Fund for Environmental Emergencies | GTF to Establish a Secretariat for the Environment Management Group in the International Environment House, Geneva | Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas | Trust Fund for the Environmental Training Network in Latin America and the Caribbean | General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment | General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA) and Related Information Exchange and Technical Assistance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | BVI | BYL | BZL | CHL | CTL | DUL | EAL | EBL | EEL | EGL | ESL | ETL | FIL | GPL |
| (Thousands of United States dollars) | **Reference** | | | | | | | | | | | | | | |
| **Income** | | | | | | | | | | | | | | | |
| Voluntary contributions | Schedule 5.1 | | 17 439 | 2 289 | 2 301 | 9 483 | 1 579 | 113 | 305 | | | 343 | 185 | 1 729 | 1 571 |
| Interest income | | 17 | 264 | 43 | 56 | 153 | 27 | 35 | | | 1 | 68 | 10 | 40 | 90 |
| Miscellaneous income | | | | | 3 | 463 | 20 | | | | | | | | |
| Total income | | 17 | 17 703 | 2 332 | 2 360 | 10 099 | 1 626 | 148 | 309 | | 1 | 411 | 195 | 1 768 | 1 661 |
| **Expenditure** | | | | | | | | | | | | | | | |
| Staff and other personnel costs | | | 12 483 | | 1 388 | 7 301 | 946 | 354 | 35 | | 104 | 257 | | 351 | 248 |
| Contractual services | | | 314 | | 76 | 502 | 156 | 67 | 88 | | | (2) | 36 | 425 | 1 063 |
| Travel | | | 540 | | 136 | 500 | 68 | 72 | | | | 7 | 31 | 99 | 111 |
| Operating expenses | | | 2 143 | 1 440 | 282 | 659 | 382 | 185 | | 22 | | 27 | 94 | 190 | 342 |
| Acquisitions | | | 1 527 | | 126 | 194 | 29 | 21 | | | | 26 | 4 | 18 | 30 |
| Programme support costs | Statement IX | | 2 192 | 187 | 261 | 1 185 | 205 | 89 | 16 | 3 | 13 | 39 | 19 | 87 | 232 |
| Total Expenditure | | | 19 199 | 1 627 | 2 269 | 10 446 | 1 786 | 773 | 139 | 25 | 117 | 356 | 182 | 1 075 | 2 026 |
| Excess/(shortfall) of income over expenditure | | 17 | (1 496) | 705 | 91 | (347) | (160) | (622) | 170 | (25) | (116) | 55 | 13 | 693 | (365) |
| Prior period adjustments | | | (47) | (47) | (21) | (7) | (577) | | (130) | | | | (2) | | |
| Net excess/(shortfall) of income over expenditure | | 17 | (1 543) | 658 | 70 | (354) | (737) | (622) | 40 | (25) | (116) | 55 | 11 | 693 | (365) |
| Provisional savings on or cancellation of prior periods obligations | | | | | | | | 10 | | | | | | | |
| Transfers to reserves | | | | | | | | | | | | | | | |
| Transfers to/from other funds | | | | | | | | | | | | | | | |
| Refund to Donors | | | | | | | | | | | | | | | |
| Reserves and fund balances beginning of period | | 357 | 7 662 | 588 | 3 133 | 2 241 | 1 352 | 3 864 | 142 | 27 | 117 | 1 578 | 338 | 233 | 1 874 |
| Reserves and fund balances, end of period | | 374 | 6 119 | 1 246 | 3 203 | 1 887 | 615 | 3 252 | 182 | 2 | 1 | 1 633 | 349 | 926 | 1 509 |
| Operating reserves, beginning of period | | | | | | | | | | | | | | | |
| Operating reserves, end of period | | | | | | | | | | | | | | | |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | | 75 | | | 783 | | | | | | | | | 17 |
| Cash pool - Euro | Schedule 3.1 | | | | | | | | | | | | | | 6 |
| Cash pool - US dollar | Schedule 3.1 | 380 | 4 943 | 1 088 | 1 058 | 1 512 | 882 | 609 | | 4 | 5 | 1 466 | 253 | 1 247 | 1 749 |
| Accounts receivable | | | | | | | | | | | | | | | |
| Voluntary contributions receivable | Schedule 5.1 | | 1 190 | | 1 823 | 889 | | 2 800 | | | | 221 | 232 | | |
| Inter-fund balances | Note 7 | | 1 367 | 176 | 225 | | | | 185 | | | | | | 29 |
| Other | | | 912 | | 256 | 1 080 | 30 | 29 | | 13 | | 1 | 1 | 1 | 218 |
| Other assets | | | 54 | | 5 | | | | | 6 | | | | | |
| Total assets | | 389 | 8 541 | 1 264 | 3 367 | 4 264 | 912 | 3 438 | 185 | 23 | 5 | 1 688 | 486 | 1 248 | 2 019 |
| **Liabilities** | | | | | | | | | | | | | | | |
| Payments or contributions received in advance | | | 1 867 | | 1 | 277 | | | | | | | 45 | | |
| Unliquidated obligations | | | 494 | 18 | 135 | 465 | 110 | 60 | 1 | 2 | | | 31 | 183 | 477 |
| Accounts Payable | | | | | | | | | | | | | | | |
| Inter-fund balances | Note 7 | 15 | | | | 1 051 | 173 | 89 | | 13 | | 56 | 16 | 106 | |
| Other | | | 61 | | 28 | 564 | 14 | 37 | | 6 | 4 | 1 | 4 | 33 | 33 |
| Total liabilities | | 15 | 2 422 | 18 | 164 | 2 377 | 297 | 186 | 3 | 21 | 4 | 57 | 137 | 322 | 510 |
| **Reserves and fund balances** | | | | | | | | | | | | | | | |
| Operating reserves | | | | | | | | | | | | | | | |
| Cumulative surplus | | 374 | 6 119 | 1 246 | 3 203 | 1 887 | 615 | 3 252 | 182 | 2 | 1 | 1 633 | 349 | 926 | 1 509 |
| Total reserves and fund balances | | 374 | 6 119 | 1 246 | 3 203 | 1 887 | 615 | 3 252 | 182 | 2 | 1 | 1 633 | 349 | 926 | 1 509 |
| Total liabilities, reserves and fund balances | | 389 | 8 541 | 1 264 | 3 367 | 4 264 | 912 | 3 438 | 185 | 23 | 5 | 1 690 | 486 | 1 248 | 2 019 |

General Trust Funds

| | | GTF Activities of the Open-Ended Group of Ministers on International Environment Governance | General Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora | GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds | Trust Fund for the Protection of the Mediterranean Sea Against Pollution | Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer | Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals | General Trust Fund for the Protection, Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region | General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants and Related Information Exchange | General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade | General Trust Fund in Support of the Implementation of Governing Council Decisions in the North American Region | General Trust Fund for Operational Budget of the Rotterdam Convention | General Trust Fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | | | | | | | | | | | | |
| (Thousands of United States dollars) | **Reference** | | IGL | LAL | MCL | MEL | MPL | MSL | PNL | POL | PPL | RCL | ROL | RVL |
| **Income** | | | | | | | | | | | | | | |
| Voluntary contributions | Schedule 5.1 | - | 45 | 1 884 | | 13 879 | 5 786 | 3 513 | 630 | 8 597 | 2 303 | - | 3 131 | 749 |
| Interest income | | - | - | 54 | | 187 | 322 | 81 | 64 | 331 | 85 | 4 | 30 | 27 |
| Miscellaneous income | | 3 | | | | 25 | - | 12 | | | | | | |
| Total income | | 3 | 55 | 1 938 | | 14 091 | 6 110 | 3 606 | 694 | 8 928 | 2 388 | 4 | 3 161 | 776 |
| **Expenditure** | | | | | | | | | | | | | | |
| Staff and other personnel costs | | - | | 135 | | 6 710 | 4 065 | 2 443 | - | 4 146 | 1 766 | | 1 225 | |
| Contractual services | | - | 55 | 189 | | 3 350 | 534 | 1 129 | 155 | 2 162 | 114 | - | 940 | 661 |
| Travel | | - | - | 40 | | 931 | 330 | 287 | 145 | 410 | 34 | - | 51 | - |
| Operating expenses | | - | - | 271 | | 3 719 | 2 373 | 649 | 402 | 2 075 | 389 | - | 162 | - |
| Acquisitions | | - | - | | | 200 | 112 | 37 | 19 | 53 | 78 | - | 4 | - |
| Programme support costs | Statement IX | - | 7 | 83 | | 1 852 | 953 | 586 | 93 | 1 149 | 309 | - | 310 | 86 |
| Total Expenditure | | - | 62 | 718 | | 16 762 | 8 377 | 5 128 | 814 | 9 998 | 2 690 | - | 2 692 | 747 |
| Excess/(shortfall) of income over expenditure | | 3 | (7) | 1 220 | | (2 671) | (2 267) | (1 522) | (120) | (1 070) | (302) | 4 | 469 | 29 |
| Prior period adjustments | | (70) | - | - | | (4) | (23) | (10) | - | (68) | - | - | - | - |
| Net excess/(shortfall) of income over expenditure | | (67) | (7) | 1 220 | | (2 675) | (2 290) | (1 532) | (120) | (1 138) | (302) | 4 | 469 | 29 |
| Provisional savings on or cancellation of prior periods' obligations | | - | - | - | | - | - | - | - | - | - | - | - | - |
| Transfers to reserves | | - | - | - | | - | (315) | - | - | - | - | - | (281) | - |
| Transfers to/from other funds | | - | - | - | | - | - | - | - | - | (1 447) | - | 517 | 930 |
| Refund to Donors | | - | - | - | | - | - | - | - | - | - | - | - | - |
| Reserves and fund balances, beginning of period | | 20 | 9 | 1 054 | | 4 408 | 10 484 | 2 178 | 1 755 | 5 804 | 2 411 | 90 | - | - |
| Reserves and fund balances, end of period | | (47) | 2 | 2 274 | | 1 733 | 7 879 | 646 | 1 635 | 4 666 | 662 | 94 | 705 | 959 |
| Operating reserves, beginning of period | | - | - | - | | - | - | - | - | - | - | - | - | - |
| Operating reserves, end of period | | - | - | - | | - | 315 | - | - | - | - | - | 281 | - |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | - | - | - | | 113 | - | - | 32 | - | - | - | - | - |
| Cash pool - Euro | Schedule 3.1 | - | - | - | | 5 761 | - | - | - | - | - | - | - | - |
| Cash pool - US dollar | Schedule 3.1 | - | 9 | 1 467 | | 1 608 | 6 494 | 1 557 | 1 278 | 7 988 | 1 291 | 98 | 1 542 | 1 172 |
| Accounts receivable | | | | | | | | | | | | | | |
| Voluntary contributions receivable | Schedule 5.1 | - | - | - | | 1 121 | 4 027 | 459 | 425 | - | - | - | 621 | - |
| Inter-fund balances | Note 7 | - | 3 | 957 | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | 22 | | 344 | 284 | 640 | 41 | 328 | 374 | - | - | - |
| Other Assets | | - | - | - | | 11 | 10 | 27 | - | - | - | - | - | - |
| Total assets | | - | 12 | 2 446 | | 8 958 | 10 815 | 2 683 | 1 776 | 8 316 | 1 665 | 98 | 2 163 | 1 172 |
| **Liabilities** | | | | | | | | | | | | | | |
| Payments or contributions received in advance | | - | - | - | | 3 | 77 | 38 | - | 8 | - | - | 111 | - |
| Unliquidated obligations | | - | 10 | 23 | | 1 076 | 1 771 | 502 | 23 | 512 | 7 | - | 435 | - |
| Accounts Payable | | | | | | | | | | | | | | |
| Inter-fund balances | Note 7 | 47 | - | - | | 6 068 | 717 | 1 266 | 51 | 2 260 | 920 | 4 | 629 | 212 |
| Other | | - | - | 149 | | 78 | 56 | 231 | 67 | 870 | 76 | - | 2 | 1 |
| Total liabilities | | 47 | 10 | 172 | | 7 225 | 2 621 | 2 037 | 141 | 3 650 | 1 003 | 4 | 1 177 | 213 |
| **Reserves and fund balances** | | | | | | | | | | | | | | |
| Operating reserves | | - | - | - | | - | 315 | - | - | - | - | - | 281 | - |
| Cumulative surplus | | (47) | 2 | 2 274 | | 1 733 | 7 879 | 646 | 1 635 | 4 666 | 662 | 94 | 705 | 959 |
| Total reserves and fund balances | | (47) | 2 | 2 274 | | 1 733 | 8 194 | 646 | 1 635 | 4 666 | 662 | 94 | 986 | 959 |
| Total liabilities, reserves and fund balances | | - | 12 | 2 446 | | 8 958 | 10 815 | 2 683 | 1 776 | 8 316 | 1 665 | 98 | 2 163 | 1 172 |



9PPV/S/19/V/ADD.6

| General Trust Funds | | General Trust Fund for the Stockholm Convention on persistent Organic Pollutants (s. Subsidiary Bodies and the Convention | General Trust Fund for Financing Activities on Research & Observations (s. Vienna Convention) | Special Trust Fund for the Stockholm Convention on persistent Organic Pollutants (s. Subsidiary Bodies and the Convention | Trust Fund for the Vienna Convention for the Protection of the Ozone Layer | Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region | GEF to Provide Support to the Global Environment Monitoring System/Water Prog Office | Holding Fund for Cash Transactions of UNEP Trust Funds | Eliminations | General Trust Funds Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | SCI | SCA | SVL | VCI | WAL | WFL | ZZL | Eliminations | 2005 | 2004 |
| (Thousands of United States dollars) | **Reference** | | | | | | | | | | |
| **Income** | | | | | | | | | | | |
| Voluntary contributions | Schedule 5.1 | | 33 | | 1 610 | 38 | 400 | | | 121 829 | 87 024 |
| Interest income | | | 1 | | 148 | 6 | 17 | | | 3 174 | 5 283 |
| Miscellaneous income | | | | | | | | | | 1 276 | 862 |
| Total Income | | | 34 | | 1 662 | 44 | 417 | | | 126 279 | 93 169 |
| **Expenditure** | | | | | | | | | | | |
| Staff and other personnel costs | | | | | 882 | | 153 | | | 58 466 | 47 441 |
| Contractual services | | | | | | 21 | | | | 21 413 | 15 000 |
| Travel | | | | | 47 | | 31 | | | 6 430 | 4 904 |
| Operating expenses | | | | | 241 | (3) | 119 | | | 21 979 | 19 859 |
| Acquisitions | | | | | 64 | | 5 | | | 6 128 | 2 678 |
| Programme support costs | Statement IV | | | | 156 | 2 | 48 | | | 13 955 | 11 583 |
| Total Expenditure | | | | | 1 370 | 20 | 416 | | | 128 371 | 101 765 |
| Excess/(shortfall) of income over expenditure | | | 34 | | (29) | 24 | 1 | | | (2 092) | (8 596) |
| Prior period adjustments | | | | | 6 | | | | | (1 782) | (3 896) |
| Net excess/(shortfall) of income over expenditure | | | 34 | | (23) | 24 | 1 | | | (3 874) | (12 492) |
| Provisional savings on or cancelation of prior periods' obligations | | | | | | | | | | 10 | 294 |
| Transfers to reserves | | | | | | | | | | (1 239) | |
| Transfers to/from other funds | | | | | | | | | | | |
| Refund to Donors | | | | | | | | | | (46) | (83) |
| Reserves and fund balances beginning of period | | 6 | | 1 417 | 35 | 549 | | | | 74 426 | 86 707 |
| Reserves and fund balances, end of period | | 40 | | 1 511 | 119 | 550 | | | | 69 277 | 74 426 |
| Operating reserves, beginning of period | | | | | | | | | | | |
| Operating reserves, end of period | | | | | | | | | | 1 239 | |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | | | | | | 10 093 | | | 11 113 | 4 346 |
| Cash pool : Euro | Schedule 3.1 | | | | | | | | | 641 | 2 065 |
| Cash pool : US dollar | Schedule 3.1 | | 34 | | 3 453 | 155 | 462 | | | 97 197 | 83 899 |
| Accounts receivable: | | | | | | | | | | | |
| Voluntary contributions receivable | Schedule 5.1 | | | | 873 | | | | | 18 728 | 18 039 |
| Inter-fund balances | Note 7 | 628 | 2 | 1 257 | | | | | (5 222) | | 221 |
| Other | | | | | 35 | 12 | 289 | 1 | | 3 044 | 6 219 |
| Other Assets | | | | | | | | | | 50 | 48 |
| Total assets | | 628 | 40 | 1 257 | 4 361 | 167 | 731 | 10 094 | (5 222) | 112 722 | 96 857 |
| **Liabilities** | | | | | | | | | | | |
| Payments or contributions received in advance | | 628 | | 1 257 | 29 | | | | | 6 192 | 1 796 |
| Unliquidated obligations | | | | | 437 | 27 | 3 | | | 9 142 | 11 142 |
| Accounts Payable | | | | | | | | | | | |
| Inter-fund balances | Note 7 | | | | 360 | 21 | 176 | 10 082 | (5 222) | 23 670 | 7 821 |
| Other | | | | | 18 | | | 12 | | 3 202 | 2 072 |
| Total liabilities | | 628 | | 1 257 | 844 | 48 | 181 | 10 094 | (5 222) | 42 206 | 22 431 |
| **Reserves and fund balances** | | | | | | | | | | | |
| Operating reserves | | | | | | | | | | 1 239 | |
| Cumulative surplus | | | 40 | | 3 517 | 119 | 550 | | | 69 277 | 74 426 |
| Total reserves and fund balances | | | 40 | | 3 517 | 119 | 550 | | | 70 516 | 74 426 |
| Total liabilities, reserves and fund balances | | 628 | 40 | 1 257 | 4 361 | 167 | 731 | 10 094 | (5 222) | 112 722 | 96 857 |

Schedule 5.1

## UNEP General Trust Funds

### Combined Status of Contributions as at 31 December 2005

(United States dollars)

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| AEL | General Trust Fund for the Purpose of Post Conflict Environmental Assessment | | | | | | | |
| European Union | | | 2 081 775 | | 2 081 775 | | 2 081 775 | |
| Finland | | | 1 736 636 | (44 092) | 1 692 544 | | 1 692 544 | |
| Germany | | | 157 855 | | 157 855 | | 157 855 | |
| Italy | | | 61 020 | | 61 020 | | 61 020 | |
| Sweden | | | 784 054 | | 784 054 | | 784 054 | |
| UNDG: Iraq Trust Fund: BRSP/UNDP | | | 905 005 | | 905 005 | | 905 005 | |
| UNDP - Headquarters | | | 15 700 000 | | 15 700 000 | | 15 700 000 | |
| United Kingdom | | | 1 343 287 | | 1 343 287 | | 1 343 287 | - |
| University of Waterloo | | | 37 092 | - | 37 092 | | 37 092 | - |
| AEL Total | | | 22 806 724 | (44 092) | 22 762 632 | - | 22 762 632 | - |
| AML | General Trust Fund for the African Ministerial Conference on the Environment (AMCEN) | | | | | | | |
| Algeria | 200 000 | | | | - | | - | 200 000 |
| Benin | 50 000 | | | | - | | - | 50 000 |
| Botswana | 100 000 | | | | - | | 100 000 | - |
| Burkina Faso | 46 618 | | | | - | | - | 46 618 |
| Burundi | 25 000 | | | | - | | - | 25 000 |
| Cameroon | 100 000 | | | | - | | - | 100 000 |
| Cape Verde | 25 000 | | | | - | | - | 25 000 |
| Chad | 25 000 | | | | - | | - | 25 000 |
| Comoros | 25 000 | | | | - | | - | 25 000 |
| Congo | 25 000 | | | | - | | - | 25 000 |
| Dem. Rep. of the Congo | 25 000 | | | | - | | - | 25 000 |
| Côte d'Ivoire | 100 000 | | | | - | | - | 100 000 |
| Djibouti | 25 000 | | | | - | | - | 25 000 |
| Egypt | 200 000 | (200 000) | | | - | | - | - |
| Equatorial Guinea | 25 000 | | | | - | | - | 25 000 |
| Eritrea | 25 000 | | | | - | | - | 25 000 |
| Ethiopia | 25 000 | | | | - | | - | 25 000 |
| Gabon | 100 000 | | | | - | | - | 100 000 |
| Ghana | 60 000 | | | | - | | - | 60 000 |
| Guinea-Bissau | 25 000 | | | | - | | - | 25 000 |
| Kenya | 50 000 | | | | - | | - | 50 000 |
| Lesotho | | | 12 500 | | 12 500 | | 12 500 | - |
| Liberia | 25 000 | | | | - | | - | 25 000 |
| Libyan Arab Jamahiriya | 200 000 | | | | - | | - | 200 000 |
| Malawi | 50 000 | | | | - | | - | 50 000 |
| Mali | 50 000 | | 33 527 | | 33 527 | | 83 527 | - |
| Mauritania | 72 000 | | | | - | | - | 72 000 |
| Mauritius | | | 17 732 | | 17 732 | | 17 732 | - |
| Morocco | 200 000 | | | | - | | - | 200 000 |
| Mozambique | 25 000 | | | | - | | 25 000 | - |
| Namibia | 100 000 | | | | - | | - | 100 000 |
| Niger | 25 000 | | | | - | | - | 25 000 |
| Rwanda | 50 000 | | | | - | | - | 50 000 |
| Sao Tome & Principe | 25 000 | | | | - | | - | 25 000 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| South Africa | - | - | 200 000 | - | 200 000 | - | - | 200 000 |
| Senegal | 5 266 | - | - | - | - | - | 5 266 | - |
| Seychelles | 100 000 | - | - | - | - | - | - | 100 000 |
| Sierra Leone | 22 599 | - | - | - | - | - | - | 22 599 |
| Sudan | 25 000 | - | - | - | - | - | - | 25 000 |
| Togo | 50 000 | - | - | - | - | - | - | 50 000 |
| Tunisia | 70 339 | - | - | - | - | - | - | 70 339 |
| Uganda | 50 000 | - | - | - | - | - | - | 50 000 |
| United Republic of Tanzania | 50 000 | - | - | - | - | - | - | 50 000 |
| Zambia | 50 000 | - | - | - | - | - | 22 758 | 27 242 |
| Zimbabwe | 96 989 | - | - | - | - | - | - | 96 989 |
| **AML Total** | 2 623 811 | (200 000) | 263 759 | - | 263 759 | - | 266 783 | 2 420 787 |
| **AWL** | **General Trust Fund for the African-Eurasian Waterbirds Agreement** | | | | | | | |
| Albania | - | - | 247 | - | 247 | - | 243 | 4 |
| Benin | 169 | - | 200 | - | 200 | - | 245 | 124 |
| Bulgaria | - | - | 965 | - | 965 | - | 965 | - |
| Congo | 170 | - | 200 | - | 200 | - | 297 | 73 |
| Croatia | - | - | 2 894 | - | 2 894 | - | 2 894 | - |
| Denmark | - | - | 55 586 | - | 55 586 | - | 55 586 | - |
| Djibouti | - | - | 200 | - | 200 | - | - | 200 |
| Egypt | 1 982 | - | 6 011 | - | 6 011 | - | 7 993 | - |
| Equatorial Guinea | 100 | - | 200 | - | 200 | 20 | 300 | - |
| European Union | - | - | 4 928 | - | 4 928 | - | 4 901 | 27 |
| Finland | - | - | 38 739 | - | 38 739 | 19 638 | 38 739 | - |
| France | 7 231 | - | 263 232 | - | 263 232 | - | 270 463 | - |
| Gambia | 165 | - | 200 | - | 200 | - | 265 | 100 |
| Georgia | 331 | - | 371 | - | 371 | - | - | 702 |
| Germany | - | - | 263 232 | - | 263 232 | - | 263 232 | - |
| Ghana | - | - | 100 | - | 100 | - | - | 100 |
| Guinea | 100 | - | 247 | - | 247 | - | - | 347 |
| Hungary | - | - | 8 968 | - | 8 968 | - | 8 968 | - |
| Ireland | 2 641 | - | 20 687 | - | 20 687 | - | 23 528 | - |
| Israel | - | - | 30 799 | - | 30 799 | - | 30 799 | - |
| Jordan | 447 | - | 593 | - | 593 | - | 1 040 | - |
| Kenya | 196 | - | 593 | - | 593 | - | 789 | - |
| Lebanon | 334 | - | 891 | - | 891 | - | 294 | 931 |
| Libyan Arab Jamahiriya | - | - | 2 018 | - | 2 018 | - | - | 2 018 |
| Lithuania | - | - | 689 | - | 689 | - | 689 | - |
| Luxembourg | 152 | - | 5 536 | - | 5 536 | - | 5 688 | - |
| Mali | 271 | - | 200 | - | 200 | - | - | 471 |
| Mauritius | - | - | 816 | - | 816 | - | 796 | 20 |
| Moldova | - | - | 200 | - | 200 | 36 | 200 | - |
| Monaco | - | - | 297 | - | 297 | - | 297 | - |
| Netherlands | 40 | - | 128 983 | - | 128 983 | - | 129 023 | - |
| Niger | 275 | - | 200 | - | 200 | - | - | 475 |
| Nigeria | - | - | 2 187 | - | 2 187 | 3 248 | 2 187 | - |
| Portugal | - | - | 17 577 | - | 17 577 | - | 17 577 | - |
| Romania | - | - | 4 304 | - | 4 304 | - | 4 304 | - |
| Senegal | 98 | - | 371 | - | 371 | (1) | 461 | 8 |
| Slovakia | - | - | 3 191 | - | 3 191 | - | 3 191 | - |
| Slovenia | - | - | 5 651 | - | 5 651 | - | 5 651 | - |
| South Africa | - | - | 30 279 | - | 30 279 | - | 30 254 | 25 |
| Spain | - | - | 186 929 | - | 186 929 | - | 186 929 | - |
| Sudan | 147 | - | 445 | - | 445 | - | - | 592 |
| Sweden | - | - | 76 202 | - | 76 202 | - | 76 202 | - |
| Switzerland | - | - | 94 566 | - | 94 566 | - | 94 566 | - |
| Syrian Arab Republic | 773 | - | 5 629 | - | 5 629 | - | 5 383 | 19 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| The former Yugoslav Rep. of Macedonia | - | - | 445 | - | 445 | 1 | 445 | - |
| Togo | 97 | - | 200 | - | 200 | - | - | 297 |
| Uganda | 120 | - | 297 | - | 297 | - | 400 | 17 |
| Ukraine | 1 297 | - | 3 933 | - | 3 933 | - | 5 230 | - |
| United Kingdom | - | - | 263 232 | - | 263 232 | - | 263 232 | - |
| Uzbekistan | - | - | 393 | - | 393 | - | - | 393 |
| United Rep. of Tanzania | - | - | 297 | - | 297 | 14 | 297 | - |
| **AWL Total** | 17 336 | - | 1 535 150 | - | 1 535 150 | 22 956 | 1 545 543 | 6 943 |
| **BAL** | **General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)** | | | | | | | |
| Belgium | - | - | 40 776 | - | 40 776 | - | 40 776 | - |
| Denmark | - | - | 27 387 | - | 27 387 | - | 27 387 | - |
| Finland | - | - | 20 331 | - | 20 331 | - | 20 331 | - |
| France | - | - | 6 896 | - | 6 896 | - | - | 6 896 |
| Germany | - | (3 918) | 81 955 | - | 81 955 | - | 78 037 | - |
| Lithuania | - | - | 192 | - | 192 | - | 192 | - |
| Netherlands | - | - | 64 464 | - | 64 464 | 32 548 | 64 464 | - |
| Poland | - | - | 15 458 | - | 15 458 | - | 15 458 | - |
| Sweden | 25 | (9 892) | 38 068 | - | 38 068 | - | 28 201 | - |
| United Kingdom | - | - | 81 955 | - | 81 955 | - | 81 955 | - |
| **BAL Total** | 25 | (13 810) | 377 482 | - | 377 482 | 32 548 | 358 801 | 6 896 |
| **BCL** | **Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal** | | | | | | | |
| Albania | - | - | 212 | - | 212 | - | - | 212 |
| Algeria | - | - | 3 227 | - | 3 227 | 3 736 | 3 227 | - |
| Andorra | - | - | 212 | - | 212 | - | - | 212 |
| Antigua and Barbuda | - | - | 127 | - | 127 | 147 | 127 | - |
| Argentina | 82 798 | - | 78 612 | - | 78 612 | - | 23 590 | 137 820 |
| Armenia | - | - | 85 | - | 85 | 98 | 85 | - |
| Australia | - | - | 131 434 | - | 131 434 | - | 131 434 | - |
| Austria | - | - | 73 630 | - | 73 630 | - | 73 630 | - |
| Azerbaijan | - | - | 212 | - | 212 | - | - | 212 |
| Bahamas | - | - | 552 | - | 552 | 639 | 552 | - |
| Bahrain | - | - | 1 274 | - | 1 274 | 1 475 | 1 274 | - |
| Bangladesh | - | - | 329 | - | 329 | - | - | 329 |
| Barbados | - | - | 425 | - | 425 | 492 | 425 | - |
| Belarus | - | - | 764 | - | 764 | - | 764 | - |
| Belgium | 44 789 | - | 89 688 | - | 89 688 | - | 134 477 | - |
| Belize | - | - | 42 | - | 42 | - | - | 42 |
| Benin | - | - | 85 | - | 85 | - | - | 85 |
| Bhutan | - | - | 42 | - | 42 | 49 | 42 | - |
| Bolivia | - | - | 382 | - | 382 | - | - | 382 |
| Bosnia and Herzegovina | - | - | 127 | - | 127 | 147 | 127 | - |
| Botswana | - | - | 509 | - | 509 | 590 | 509 | - |
| Brazil | 153 490 | - | 156 445 | - | 158 445 | - | - | 311 935 |
| Brunei Darussalam | - | - | 1 443 | - | 1 443 | 1 651 | 1 443 | - |
| Bulgaria | - | - | 722 | - | 722 | - | 722 | - |
| Burkina Faso | - | - | 85 | - | 85 | - | - | 85 |
| Burundi | - | - | 42 | - | 42 | - | - | 42 |
| Cambodia | - | - | 85 | - | 85 | 98 | 85 | - |
| Cameroon | - | - | 340 | - | 340 | - | - | 340 |
| Canada | - | - | 219 805 | - | 219 805 | - | 219 805 | - |
| Cape Verde | - | - | 42 | - | 42 | - | - | 42 |
| Chad | - | - | 42 | - | 42 | - | - | 42 |
| Chile | - | - | 17 787 | - | 17 787 | - | 8 319 | 9 468 |
| China | - | - | 147 278 | - | 147 278 | 20 030 | 147 278 | - |
| Colombia | 12 071 | - | 14 468 | - | 14 468 | - | 20 234 | 6 305 |
| Comoros | - | - | 42 | - | 42 | - | - | 42 |
| Cook Islands | - | - | 42 | - | 42 | - | - | 42 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Costa Rica | - | - | 1 274 | - | 1 274 | - | - | 1 274 |
| Côte d'Ivoire | - | - | 425 | - | 425 | - | - | 425 |
| Croatia | - | - | 1 571 | - | 1 571 | 1 819 | 1 571 | - |
| Cuba | - | - | 1 826 | - | 1 826 | - | - | 1 826 |
| Cyprus | - | - | 1 656 | - | 1 656 | - | 1 656 | - |
| Czech Republic | - | - | 15 735 | - | 15 735 | 8 996 | 15 735 | - |
| Dem. Rep. of the Congo | - | - | 127 | - | 127 | - | - | 127 |
| Denmark | - | - | 59 874 | - | 59 874 | 35 294 | 59 874 | - |
| Djibouti | - | - | 42 | - | 42 | - | - | 42 |
| Dominica | - | - | 42 | - | 42 | - | - | 42 |
| Dominican Republic | - | - | 1 486 | - | 1 486 | 1 720 | 1 486 | - |
| Ecuador | - | - | 807 | - | 807 | - | 807 | - |
| Egypt | - | - | 5 095 | - | 5 095 | - | - | 5 095 |
| El Salvador | - | - | 934 | - | 934 | - | 934 | - |
| Equatorial Guinea | - | - | 85 | - | 85 | - | - | 85 |
| Estonia | - | - | 509 | - | 509 | 590 | 509 | - |
| Ethiopia | - | - | 170 | - | 170 | 181 | 170 | - |
| European Union | - | - | 157 198 | - | 157 198 | 96 906 | 157 198 | - |
| Finland | - | - | 43 113 | - | 43 113 | 26 200 | 43 113 | - |
| France | - | - | 509 737 | - | 509 737 | 296 412 | 509 737 | - |
| Gambia | - | - | 42 | - | 42 | - | - | 42 |
| Georgia | - | - | 127 | - | 127 | - | - | 127 |
| Germany | - | - | 751 092 | - | 751 092 | - | 751 092 | - |
| Ghana | - | - | 170 | - | 170 | - | - | 170 |
| Greece | - | - | 43 652 | - | 43 652 | - | 21 306 | 22 346 |
| Guatemala | - | - | 1 274 | - | 1 274 | 1 475 | 1 274 | - |
| Guinea | - | - | 127 | - | 127 | - | - | 127 |
| Guyana | - | - | 42 | - | 42 | - | 42 | - |
| Honduras | - | - | 212 | - | 212 | - | - | 212 |
| Hungary | - | - | 10 058 | - | 10 058 | 6 171 | 10 058 | - |
| Iceland | - | - | 1 443 | - | 1 443 | 1 671 | 1 443 | - |
| India | 13 381 | - | 31 255 | - | 31 255 | - | 26 762 | 17 874 |
| Indonesia | - | - | 13 877 | - | 13 877 | - | 7 848 | 6 029 |
| Iran (Islamic Republic of) | 61 012 | - | 17 338 | - | 17 338 | - | 50 000 | 28 350 |
| Ireland | - | - | 26 396 | - | 26 396 | - | 11 617 | 14 779 |
| Israel | - | - | 36 112 | - | 36 112 | 20 000 | 36 112 | - |
| Italy | 28 114 | - | 406 140 | - | 406 140 | - | 226 859 | 207 395 |
| Jamaica | - | - | 340 | - | 340 | 722 | 340 | - |
| Japan | - | - | 1 383 348 | - | 1 383 348 | - | 1 383 348 | - |
| Jordan | - | - | 467 | - | 467 | - | 467 | - |
| Kazakhstan | - | - | 1 061 | - | 1 061 | - | - | 1 061 |
| Kenya | - | - | 382 | - | 382 | - | - | 382 |
| Kiribati | - | - | 42 | - | 42 | 49 | 42 | - |
| Kuwait | - | - | 12 646 | - | 12 646 | - | 12 646 | - |
| Kyrgyzstan | - | - | 42 | - | 42 | 49 | 42 | - |
| Latvia | - | - | 637 | - | 637 | 737 | 637 | - |
| Lebanon | - | - | 1 019 | - | 1 019 | - | - | 1 019 |
| Lesotho | - | - | 42 | - | 42 | 24 | 42 | - |
| Libyan Arab Jamahiriya | - | - | 5 604 | - | 5 604 | - | - | 5 604 |
| Liechtenstein | - | - | 212 | - | 212 | - | 212 | - |
| Lithuania | - | - | 1 019 | - | 1 019 | - | - | 1 019 |
| Luxembourg | - | - | 3 269 | - | 3 269 | - | - | 3 269 |
| Madagascar | - | - | 127 | - | 127 | 124 | 127 | - |
| Malawi | - | - | 42 | - | 42 | - | - | 42 |
| Malaysia | - | - | 17 840 | - | 17 840 | 9 979 | 17 840 | - |
| Maldives | - | - | 42 | - | 42 | - | - | 42 |
| Mali | - | - | 85 | - | 85 | - | - | 85 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Malta | - | - | 594 | - | 594 | - | 594 | - |
| Marshall Islands | - | - | 42 | - | 42 | - | - | 42 |
| Mauritania | - | - | 42 | - | 42 | - | - | 42 |
| Mauritius | - | - | 467 | - | 467 | 541 | 467 | - |
| Mexico | 9 799 | - | 122 559 | - | 122 559 | - | 122 559 | 9 799 |
| Micronesia | - | - | 42 | - | 42 | 49 | 42 | - |
| Moldova | - | - | 42 | - | 42 | 49 | 42 | - |
| Monaco | - | - | 127 | - | 127 | 147 | 127 | - |
| Mongolia | - | - | 42 | - | 42 | 49 | 42 | - |
| Morocco | - | - | 1 995 | - | 1 995 | - | - | 1 995 |
| Mozambique | - | - | 42 | - | 42 | 49 | 42 | - |
| Namibia | - | - | 255 | - | 255 | - | - | 255 |
| Nauru | - | - | 42 | - | 42 | - | - | 42 |
| Nepal | - | - | 170 | - | 170 | - | - | 170 |
| Netherlands | - | - | 139 950 | - | 139 950 | 83 074 | 139 950 | - |
| New Zealand | - | - | 18 840 | - | 18 840 | - | 18 840 | - |
| Nicaragua | - | - | 42 | - | 42 | 49 | 42 | - |
| Niger | - | - | 42 | - | 42 | - | - | 42 |
| Nigeria | - | - | 1 783 | - | 1 783 | 2 065 | 1 783 | - |
| Norway | - | - | 54 177 | - | 54 177 | - | 54 177 | - |
| Oman | - | - | 2 972 | - | 2 972 | - | - | 2 972 |
| Pakistan | - | - | 2 335 | - | 2 335 | 2 704 | 2 335 | - |
| Panama | - | - | 807 | - | 807 | - | - | 807 |
| Papua New Guinea | - | - | 127 | - | 127 | - | - | 127 |
| Paraguay | - | - | 509 | - | 509 | - | - | 509 |
| Peru | 4 630 | - | 8 536 | - | 8 536 | - | - | 13 166 |
| Philippines | 3 924 | - | 7 957 | - | 7 957 | - | 4 697 | 7 184 |
| Poland | - | - | 34 405 | - | 34 405 | 22 661 | 34 405 | - |
| Portugal | - | - | 38 083 | - | 38 083 | 23 103 | 38 083 | - |
| Qatar | - | - | 2 717 | - | 2 717 | 3 146 | 2 717 | - |
| Republic of Korea | - | - | 148 885 | - | 148 885 | - | 148 885 | - |
| Romania | - | - | 2 547 | - | 2 547 | - | 2 547 | - |
| Russian Federation | - | - | 93 790 | - | 93 790 | - | 93 790 | - |
| Rwanda | - | - | 42 | - | 42 | - | - | 42 |
| Saint Kitts and Nevis | - | - | 42 | - | 42 | - | - | 42 |
| Saint Lucia | - | - | 85 | - | 85 | - | - | 85 |
| Saudi Arabia | 109 200 | - | 52 010 | - | 52 010 | 35 222 | 161 310 | - |
| Serbia and Montenegro | - | - | 807 | - | 807 | 934 | 807 | - |
| Senegal | - | - | 212 | - | 212 | - | - | 212 |
| Seychelles | - | - | 85 | - | 85 | - | - | 85 |
| Singapore | - | - | 31 895 | - | 31 895 | 19 073 | 31 895 | - |
| Slovakia | - | - | 2 165 | - | 2 165 | 2 507 | 2 165 | - |
| Slovenia | - | - | 3 481 | - | 3 481 | 4 031 | 3 481 | - |
| South Africa | - | - | 28 407 | - | 28 407 | - | 16 010 | 12 397 |
| Spain | - | - | 205 826 | - | 205 826 | - | 205 826 | - |
| Sri Lanka | - | - | 722 | - | 722 | 836 | 722 | - |
| Saint Vincent | - | - | 42 | - | 42 | - | - | 42 |
| Sweden | - | - | 82 660 | - | 82 660 | - | 82 660 | - |
| Switzerland | - | - | 100 812 | - | 100 812 | - | 100 812 | - |
| Syrian Arab Republic | - | - | 1 613 | - | 1 613 | - | 1 613 | - |
| Thailand | - | - | 20 410 | - | 20 410 | 10 274 | 20 410 | - |
| The former Yugoslav Rep. of Macedonia | - | - | 255 | - | 255 | - | - | 255 |
| Togo | - | - | 42 | - | 42 | 42 | 42 | - |
| Trinidad and Tobago | - | - | 934 | - | 934 | 1 081 | 934 | - |
| Tunisia | - | - | 1 359 | - | 1 359 | - | - | 1 359 |
| Turkey | - | - | 33 059 | - | 33 059 | - | 33 059 | - |
| Turkmenistan | - | - | 212 | - | 212 | - | - | 212 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Uganda | - | - | 255 | - | 255 | - | - | 255 |
| Ukraine | 12 988 | - | 1 656 | - | 1 656 | - | 14 644 | - |
| United Arab Emirates | 5 936 | - | 17 904 | - | 17 904 | - | 17 904 | 5 936 |
| United Kingdom | - | - | 477 361 | - | 477 361 | - | 477 361 | - |
| United Rep. of Tanzania | - | - | 255 | - | 255 | - | - | 255 |
| United States of America | - | - | 200 000 | - | 200 000 | - | 200 000 | - |
| Uruguay | - | - | 2 038 | - | 2 038 | - | - | 2 038 |
| Uzbekistan | - | - | 594 | - | 594 | - | - | 594 |
| Venezuela | 34 791 | - | 15 422 | - | 15 422 | - | 42 953 | 7 260 |
| Viet Nam | - | - | 892 | - | 892 | 1 032 | 892 | - |
| Western Samoa | - | - | 42 | - | 42 | 49 | 42 | - |
| Yemen | - | - | 255 | - | 255 | - | - | 255 |
| Zambia | - | - | 85 | - | 85 | 98 | 85 | - |
| **BCL Total** | 577 023 | - | 6 480 868 | - | 6 480 868 | 751 136 | 6 202 888 | 855 003 |
| **BDL** | Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal | | | | | | | |
| Australia | - | - | 20 796 | - | 20 796 | - | 20 796 | - |
| China | - | - | 20 000 | - | 20 000 | - | 20 000 | - |
| Finland | - | - | 419 150 | - | 419 150 | - | 419 150 | - |
| Germany | - | - | 38 531 | - | 38 531 | - | 38 531 | - |
| Holcim Group Support Ltd. | - | - | 117 736 | - | 117 736 | - | 117 736 | - |
| Hungary | - | - | 10 000 | - | 10 000 | - | 10 000 | - |
| Liechtenstein | - | - | 5 000 | - | 5 000 | - | 5 000 | - |
| Luxembourg | - | - | 7 652 | - | 7 652 | - | 7 652 | - |
| Netherlands | - | - | 105 285 | - | 105 285 | - | 105 285 | - |
| Norway | - | - | 69 197 | - | 69 197 | - | 69 197 | - |
| Regional Training Centre for Arab States - Cairo | - | - | 6 775 | - | 6 775 | - | 6 775 | - |
| South Africa | - | - | 47 484 | - | 47 484 | - | 47 484 | - |
| Spain | - | - | 36 711 | - | 36 711 | - | 36 711 | - |
| Sweden | - | - | 26 692 | - | 26 692 | - | 26 692 | - |
| Switzerland | - | - | 790 387 | - | 790 387 | - | 790 387 | - |
| United Kingdom | - | - | 417 000 | - | 417 000 | - | 417 000 | - |
| **BDL Total** | | | 2 138 396 | | 2 138 396 | | 2 138 396 | - |
| **BEL** | General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity | | | | | | | |
| Brazil | - | - | 215 643 | - | 215 643 | - | 215 643 | - |
| Canada | 48 750 | (33 457) | 428 104 | 2 882 | 430 986 | - | 446 279 | - |
| Denmark | 2 301 | (2 301) | - | - | - | - | - | - |
| European Union | 7 491 | (7 101) | 386 846 | (390) | 386 456 | - | 386 846 | - |
| Finland | - | - | 65 281 | - | 65 281 | - | 65 281 | - |
| France | 25 000 | (25 000) | - | - | - | - | - | - |
| Germany | 20 882 | (20 882) | 266 054 | - | 266 054 | - | 266 054 | - |
| Global Industry Coalition | - | - | 26 000 | - | 26 000 | - | 26 000 | - |
| International Council on Mining and Metals | - | - | 2 980 | - | 2 980 | - | 2 980 | - |
| Italy | - | - | 543 403 | - | 543 403 | - | 543 403 | - |
| IUCN - USA | - | - | 1 000 | - | 1 000 | - | 1 000 | - |
| Netherlands | - | - | 758 900 | - | 758 900 | - | 758 900 | - |
| Norway | 10 428 | (10 428) | - | - | - | - | - | - |
| Spain | 25 000 | (25 000) | 454 401 | - | 454 401 | - | 454 401 | - |
| Sweden | 27 473 | (25 126) | 154 939 | (2 347) | 152 592 | - | 154 939 | - |
| Thailand | - | - | 619 592 | - | 619 592 | - | 619 592 | - |
| Switzerland | - | - | 34 257 | - | 34 257 | - | 34 257 | - |
| United Kingdom | - | - | 337 020 | - | 337 020 | - | 337 020 | - |
| United States of America | 60 000 | 115 000 | 75 000 | - | 75 000 | - | 250 000 | - |
| SHELL & BP | - | - | 7 000 | - | 7 000 | - | 7 000 | - |
| **BEL Total** | 227 325 | (34 295) | 4 376 420 | 145 | 4 376 565 | - | 4 569 595 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| BGL | General Trust Fund for the Core Programme Budget for the Biosafety Protocol | | | | | | | |
| Albania | | | 110 | | 110 | | - | 110 |
| Algeria | | | 2 611 | | 2 611 | | 2 611 | - |
| Antigua and Barbuda | | | 103 | | 103 | 48 | 103 | - |
| Armenia | | | 69 | | 69 | 59 | 69 | - |
| Austria | | | 29 515 | | 29 515 | 25 246 | 29 515 | - |
| Azerbaijan | | | 86 | | 86 | - | - | 86 |
| Bahamas | | | 447 | | 447 | 382 | 447 | - |
| Bangladesh | | | 200 | | 200 | | - | 200 |
| Barbados | | | 344 | | 344 | 294 | 344 | - |
| Belarus | | | 618 | | 618 | - | 618 | - |
| Belgium | | | 36 731 | | 36 731 | - | - | 36 731 |
| Belize | | | 34 | | 34 | - | - | 34 |
| Benin | | | 39 | | 39 | - | - | 39 |
| Bhutan | | | 34 | | 34 | - | - | 34 |
| Bolivia | | | 309 | | 309 | 265 | 309 | - |
| Botswana | | | 412 | | 412 | 353 | 412 | - |
| Brazil | | | 52 330 | | 52 330 | - | 52 330 | - |
| Bulgaria | | | 584 | | 584 | - | 584 | - |
| Burkina Faso | | | 69 | | 69 | - | - | 69 |
| Cambodia | | | 69 | | 69 | 59 | 69 | - |
| Cameroon | | | 275 | | 275 | - | - | 275 |
| Canada | | | 165 000 | | 165 000 | - | 165 000 | - |
| China | | | 21 235 | | 21 235 | - | - | 21 235 |
| Colombia | | | 5 326 | | 5 326 | 48 | 5 326 | - |
| Dem. Rep. of the Congo | | | 54 | | 54 | - | - | 54 |
| Croatia | | | 1 271 | | 1 271 | - | - | 1 271 |
| Cuba | | | 1 477 | | 1 477 | - | - | 1 477 |
| Cyprus | | | 1 340 | | 1 340 | - | 1 340 | - |
| Czech Republic | | | 6 288 | | 6 288 | 5 384 | 6 288 | - |
| Democratic People's Rep. of Korea | | | 344 | | 344 | - | - | 344 |
| Denmark | | | 24 670 | | 24 670 | 21 123 | 24 670 | - |
| Djibouti | | | 34 | | 34 | - | - | 34 |
| Dominica | | | 34 | | 34 | - | - | 34 |
| Ecuador | | | 653 | | 653 | - | 653 | - |
| Egypt | | | 412 | | 412 | - | 412 | - |
| El Salvador | | | 756 | | 756 | - | - | 756 |
| Eritrea | | | 19 | | 19 | - | - | 19 |
| Estonia | | | 412 | | 412 | - | 412 | - |
| Ethiopia | | | 137 | | 137 | 118 | 137 | - |
| European Union | | | 50 038 | | 50 038 | 42 781 | 50 038 | - |
| Fiji | | | 137 | | 137 | - | - | 137 |
| Finland | | | 18 314 | | 18 314 | 15 680 | 18 314 | - |
| France | | | 207 190 | | 207 190 | 177 398 | 207 190 | - |
| Gambia | | | 34 | | 34 | - | - | 34 |
| Germany | | | 297 626 | | 297 626 | 254 810 | 297 626 | - |
| Ghana | | | 137 | | 137 | - | - | 137 |
| Greece | | | 18 211 | | 18 211 | - | - | 18 211 |
| Grenada | | | 34 | | 34 | - | - | 34 |
| Guatemala | | | 949 | | 949 | 873 | 949 | - |
| Hungary | | | 4 329 | | 4 329 | 3 687 | 4 329 | - |
| India | | | 14 466 | | 14 466 | - | - | 14 466 |
| Indonesia | | | 4 005 | | 4 005 | - | - | 4 005 |
| Iran (Islamic Republic of) | | | 5 395 | | 5 395 | - | - | 5 395 |
| Ireland | | | 12 026 | | 12 026 | 10 297 | 12 026 | - |
| Italy | | | 167 848 | | 167 848 | 143 713 | 167 848 | - |
| Japan | | | 440 330 | | 440 330 | - | 440 330 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Jordan | | | 378 | | 378 | | | 378 |
| Kenya | | | 309 | | 309 | | | 309 |
| Kiribati | | | 34 | | 34 | | | 34 |
| Lao People's Dem. Rep. | | | 200 | | 200 | 171 | 200 | |
| Latvia | | | 515 | | 515 | 572 | 515 | |
| Lesotho | | | 34 | | 34 | | | 34 |
| Liberia | | | 34 | | 34 | | | 34 |
| Libyan Arab Jamahiriya | | | 1 332 | | 1 332 | | | 1 332 |
| Lithuania | | | 825 | | 825 | 706 | 825 | |
| Luxembourg | | | 2 646 | | 2 646 | | | 2 646 |
| Madagascar | | | 103 | | 103 | 73 | 103 | |
| Malaysia | | | 6 975 | | 6 975 | 5 972 | 6 975 | |
| Maldives | | | 34 | | 34 | | | 34 |
| Mali | | | 69 | | 69 | | | 69 |
| Marshall Islands | | | 34 | | 34 | | | 34 |
| Mauritania | | | 7 | | 7 | | | 7 |
| Mauritius | | | 378 | | 378 | 324 | 378 | |
| Mexico | | | 64 700 | | 64 700 | | 64 680 | 20 |
| Mongolia | | | 34 | | 34 | 29 | 34 | |
| Mozambique | | | 34 | | 34 | | | 34 |
| Namibia | | | 131 | | 131 | | | 131 |
| Nauru | | | 34 | | 34 | | | 34 |
| Netherlands | | | 58 068 | | 58 068 | 51 680 | 58 068 | |
| New Zealand | | | 4 508 | | 4 508 | 6 375 | 4 508 | |
| Nicaragua | | | 34 | | 34 | 29 | 34 | |
| Niger | | | 34 | | 34 | | | 34 |
| Nigeria | | | 1 443 | | 1 443 | 1 236 | 1 443 | |
| Niue Island | | | 34 | | 34 | | | 34 |
| Norway | | | 23 330 | | 23 330 | | 23 300 | 30 |
| Oman | | | 2 405 | | 2 405 | 2 059 | 2 405 | |
| Palau | | | 34 | | 34 | | | 34 |
| Panama | | | 653 | | 653 | | | 653 |
| Paraguay | | | 412 | | 412 | | | 412 |
| Peru | | | 3 161 | | 3 161 | | | 3 161 |
| Poland | | | 15 840 | | 15 840 | 13 562 | 15 840 | |
| Portugal | | | 15 978 | | 15 978 | | 15 978 | |
| Republic of Moldova | | | 34 | | 34 | | | 34 |
| Romania | | | 2 062 | | 2 062 | | 2 062 | |
| Rwanda | | | 34 | | 34 | | | 34 |
| Saint Kitts and Nevis | | | 34 | | 34 | | | 34 |
| Saint Lucia | | | 21 | | 21 | 58 | 21 | |
| Senegal | | | 172 | | 172 | | 154 | 18 |
| Seychelles | | | 69 | | 69 | 39 | 69 | |
| Slovakia | | | 1 752 | | 1 752 | 1 500 | 1 752 | |
| Slovenia | | | 2 818 | | 2 818 | 2 412 | 2 818 | |
| Solomon Islands | | | 34 | | 34 | | | 34 |
| South Africa | | | 10 033 | | 10 033 | | | 10 033 |
| Spain | | | 86 587 | | 86 587 | | 86 587 | |
| Sri Lanka | | | 584 | | 584 | 500 | 584 | |
| Saint Vincent | | | 34 | | 34 | | | 34 |
| Sudan | | | 61 | | 61 | | | 61 |
| Sweden | | | 34 291 | | 34 291 | 34 291 | 34 291 | |
| Switzerland | | | 41 129 | | 41 129 | 35 215 | 41 129 | |
| Syrian Arab Republic | | | 1 306 | | 1 306 | | 1 306 | |
| Tajikistan | | | 34 | | 34 | | | 34 |
| The former Yugoslav Rep. of Macedonia | | | 62 | | 62 | | | 62 |
| Togo | | | 34 | | 34 | | | 34 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Tonga | - | - | 34 | - | 34 | - | - | 34 |
| Trinidad and Tobago | - | - | 756 | - | 756 | - | 756 | - |
| Tunisia | - | - | 1 100 | - | 1 100 | 941 | 1 100 | - |
| Turkey | - | - | 12 782 | - | 12 782 | - | - | 12 782 |
| Uganda | - | - | 200 | - | 200 | - | - | 200 |
| Ukraine | - | - | 1 340 | - | 1 340 | - | - | 1 340 |
| United Rep. of Tanzania | - | - | 208 | - | 208 | - | - | 208 |
| United Kingdom | - | - | 210 523 | - | 210 523 | 180 252 | 210 523 | - |
| Venezuela | - | - | 5 876 | - | 5 876 | - | - | 5 876 |
| Viet Nam | - | - | 722 | - | 722 | 618 | 722 | - |
| Western Samoa | - | - | 34 | - | 34 | 29 | 34 | - |
| Zambia | - | - | 69 | - | 69 | 34 | 69 | - |
| Zimbabwe | - | - | 142 | - | 142 | 192 | 142 | - |
| **BGL Total** | - | - | 2 215 283 | - | 2 215 283 | 1 041 527 | 2 069 704 | 145 559 |
| **BHL** | **Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of Approved Activities** | | | | | | | |
| Austria | - | - | 23 958 | - | 23 958 | - | 23 958 | - |
| Brazil | - | - | 107 821 | - | 107 821 | - | 107 821 | - |
| Finland | - | - | 12 046 | - | 12 046 | - | 12 046 | - |
| Italy | - | - | 70 092 | - | 70 092 | - | 70 092 | - |
| Sweden | - | - | 63 659 | - | 63 659 | - | 63 659 | - |
| **BHL Total** | - | - | 277 576 | - | 277 576 | - | 277 576 | - |
| **BIL** | **Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island Developing States and Economies in Transition** | | | | | | | |
| Austria | - | - | 25 925 | - | 25 925 | - | 25 925 | - |
| Canada | - | - | 44 477 | - | 44 477 | - | 44 477 | - |
| European Union | - | - | 60 500 | - | 60 500 | - | 60 500 | - |
| Denmark | - | - | 42 581 | - | 42 581 | - | 42 581 | - |
| Finland | - | - | 26 203 | - | 26 203 | - | 26 203 | - |
| France | - | - | 24 554 | - | 24 554 | - | 24 554 | - |
| Ireland | - | - | 12 493 | - | 12 493 | - | 12 493 | - |
| Italy | - | - | 36 936 | - | 36 936 | - | 36 936 | - |
| Netherlands | - | - | 240 140 | - | 240 140 | - | 240 140 | - |
| Norway | - | - | 74 875 | - | 74 875 | - | 74 875 | - |
| Slovenia | - | - | 3 874 | - | 3 874 | - | 3 874 | - |
| Sweden | - | - | 79 447 | - | 79 447 | - | 79 447 | - |
| Switzerland | - | - | 90 000 | - | 90 000 | - | 90 000 | - |
| United Kingdom | - | - | 94 390 | - | 94 390 | - | 94 390 | - |
| **BIL Total** | - | - | 856 395 | - | 856 395 | - | 856 395 | - |
| **BKL** | **General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages** | | | | | | | |
| Luxembourg | 44 062 | (44 062) | - | - | - | - | - | - |
| Netherlands | 160 333 | (160 333) | - | - | - | - | - | - |
| Switzerland | 18 103 | (18 103) | - | - | - | - | - | - |
| **BKL Total** | 222 498 | (222 498) | - | - | - | - | - | - |
| **BLL** | **General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements** | | | | | | | |
| Denmark | - | - | 41 210 | - | 41 210 | - | 41 210 | - |
| Germany | 10 500 | (10 500) | - | - | - | - | - | - |
| Netherlands | 148 975 | (148 975) | - | - | - | - | - | - |
| **BLL Total** | 159 475 | (159 475) | 41 210 | - | 41 210 | - | 41 210 | - |
| **BTL** | **General Trust Fund for the Conservation of European Bats (EUROBATS)** | | | | | | | |
| Albania | - | - | 107 | (4) | 103 | - | 42 | 61 |
| Belgium | - | - | 29 153 | (1 070) | 28 083 | - | 28 083 | - |
| Bulgaria | - | - | 401 | - | 401 | 178 | 401 | - |
| Croatia | - | - | 1 032 | (18) | 1 014 | - | 1 014 | - |
| Czech Republic | - | - | 5 103 | (26) | 5 077 | - | 5 077 | - |
| Denmark | - | - | 19 605 | (77) | 19 528 | - | 19 528 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Estonia | | | 165 | 2 | 167 | | 167 | - |
| Finland | | | 13 980 | (483) | 13 497 | | 13 497 | - |
| France | | | 132 766 | (2 761) | 130 005 | | 130 005 | - |
| Georgia | 73 | | 106 | (6) | 100 | | 1 | 172 |
| Germany | | | 132 766 | | 132 766 | | 132 766 | - |
| Hungary | | | 3 269 | (27) | 3 242 | | 3 242 | - |
| Ireland | | | 8 641 | (457) | 8 184 | | 8 184 | - |
| Italy | | | 3 105 | - | 3 105 | | - | 3 105 |
| Latvia | 39 | | 336 | (3) | 333 | | 372 | - |
| Lithuania | | | 557 | (3) | 554 | | 554 | - |
| Luxembourg | | | 2 097 | 11 | 2 108 | | 2 108 | - |
| Malta | | | 385 | (1) | 384 | 189 | 384 | - |
| Monaco | | | 93 | (2) | 91 | | 53 | 38 |
| Netherlands | 4 | | 44 752 | 557 | 45 309 | | 45 313 | - |
| Norway | 128 | | 17 732 | (174) | 17 558 | 0 | 17 686 | - |
| Poland | | | 11 178 | (255) | 10 923 | | 10 923 | - |
| Portugal | | | 12 377 | (83) | 12 294 | | 12 294 | - |
| Rep. of Moldova | | | 40 | (2) | 38 | 15 | 38 | - |
| Romania | | | 1 567 | 46 | 1 613 | | 1 613 | - |
| Slovakia | | | 1 260 | (5) | 1 255 | | 1 255 | - |
| Slovenia | | | 1 128 | (91) | 1 037 | | 1 037 | - |
| Sweden | 25 | | 28 869 | 660 | 27 529 | | 27 554 | - |
| The former Yugoslav Rep. of Macedonia | | | 160 | (10) | 150 | | 1 | 149 |
| Ukraine | 2 668 | | 1 214 | (74) | 1 140 | | 3 808 | - |
| United Kingdom | | | 133 008 | (951) | 132 055 | | 132 055 | - |
| **BTL Total** | 2 937 | | 604 950 | (5 307) | 599 643 | 382 | 599 055 | 3 525 |
| **BYL** | **General Trust Fund for the Convention on Biological Diversity** | | | | | | | |
| Afghanistan | 840 | | 1 082 | | 1 082 | | | 1 922 |
| Albania | 441 | | 790 | | 790 | | 441 | 790 |
| Algeria | | | 14 415 | | 14 415 | | 14 415 | |
| Angola | | | 296 | | 296 | 1 318 | 296 | |
| Antigua and Barbuda | | | 494 | | 494 | 313 | 494 | |
| Argentina | 331 061 | | 207 763 | | 207 763 | | 161 511 | 377 313 |
| Armenia | 20 329 | | 395 | | 395 | | 11 443 | 9 281 |
| Australia | | | 317 773 | | 317 773 | 166 165 | 317 773 | |
| Austria | | | 178 269 | | 178 269 | 89 658 | 178 269 | |
| Azerbaijan | 2 337 | | 889 | | 889 | | 3 226 | |
| Bahamas | | | 2 468 | | 2 468 | 1 357 | 2 468 | |
| Bahrain | 20 | | 4 741 | | 4 741 | 3 131 | 4 761 | |
| Bangladesh | 855 | | 1 751 | | 1 751 | | 1 859 | 747 |
| Barbados | | | 1 875 | | 1 875 | 1 044 | 1 875 | |
| Belarus | 62 381 | | 3 652 | | 3 652 | | 17 952 | 48 081 |
| Belgium | | | 216 974 | | 216 974 | | 111 204 | 105 770 |
| Belize | | | 197 | | 197 | 104 | 197 | |
| Benin | | | 395 | | 395 | | 5 | 390 |
| Bhutan | | | 197 | | 197 | 104 | 197 | |
| Bolivia | | | 1 678 | | 1 678 | | | 1 678 |
| Bosnia and Herzegovina | | | 297 | | 297 | 313 | 297 | |
| Botswana | | | 2 172 | | 2 172 | 1 253 | 2 172 | |
| Brazil | 175 771 | | 386 100 | | 386 100 | 22 320 | 561 871 | |
| Bulgaria | | | 2 962 | | 2 962 | | 2 962 | |
| Burkina Faso | 331 | | 395 | | 395 | | | 726 |
| Burundi | 490 | | 197 | | 197 | | | 687 |
| Cambodia | 210 | | 395 | | 395 | 184 | 605 | |
| Cameroon | | | 1 678 | | 1 678 | 2 184 | 1 678 | |
| Canada | | | 1 965 283 | | 1 965 283 | | 1 965 283 | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Cape Verde | 2 454 | - | 1 083 | - | 1 083 | - | - | 3 537 |
| Central African Republic | - | - | 197 | - | 197 | - | - | 197 |
| Chad | 2 598 | - | 197 | - | 197 | 129 | 2 795 | - |
| Chile | - | - | 42 946 | - | 42 946 | - | 21 521 | 21 425 |
| China | - | - | 354 029 | - | 354 029 | - | 354 029 | - |
| Colombia | 195 | - | 35 134 | - | 35 134 | 132 | 35 329 | - |
| Comoros | 2 598 | - | 197 | - | 197 | - | - | 2 795 |
| Congo | 48 | - | 197 | - | 197 | - | - | 245 |
| Dem. Rep. of the Congo | 4 882 | - | 297 | - | 297 | - | - | 5 179 |
| Cook Islands | 271 | - | 197 | - | 197 | - | 389 | 99 |
| Costa Rica | 6 020 | - | 4 938 | - | 4 938 | - | 4 802 | 6 156 |
| Côte d'Ivoire | 1 631 | - | 989 | - | 989 | - | - | 2 620 |
| Croatia | - | - | 7 502 | - | 7 502 | - | 7 502 | - |
| Cuba | 17 667 | - | 7 210 | - | 7 210 | - | - | 24 877 |
| Cyprus | - | - | 7 602 | - | 7 602 | - | 7 602 | - |
| Czech Republic | - | - | 38 102 | - | 38 102 | 19 101 | 38 102 | - |
| Denmark | - | - | 144 816 | - | 144 816 | - | 144 816 | - |
| Democratic People's Rep. of Korea | - | - | 1 875 | - | 1 875 | - | 866 | 1 009 |
| Djibouti | - | - | 197 | - | 197 | - | - | 197 |
| Dominica | - | - | 197 | - | 197 | - | 67 | 130 |
| Dominican Republic | 8 161 | - | 5 728 | - | 5 728 | - | 10 038 | 3 851 |
| Ecuador | - | - | 4 342 | - | 4 342 | 420 | 4 342 | - |
| Egypt | - | - | 19 851 | - | 19 851 | - | 7 978 | 11 873 |
| El Salvador | - | - | 3 950 | - | 3 950 | - | 1 773 | 2 177 |
| Equatorial Guinea | 2 598 | - | 296 | - | 296 | - | - | 2 894 |
| Eritrea | 92 | - | 197 | - | 197 | - | - | 289 |
| Estonia | - | - | 2 172 | - | 2 172 | 1 253 | 2 172 | - |
| Ethiopia | - | - | 790 | - | 790 | 418 | 790 | - |
| Fiji | - | - | 790 | - | 790 | - | 768 | 22 |
| Finland | - | - | 104 153 | - | 104 153 | 55 632 | 104 153 | - |
| France | - | - | 1 233 513 | - | 1 233 513 | 629 382 | 1 233 513 | - |
| Gabon | 7 457 | - | 2 269 | - | 2 269 | 26 266 | 9 726 | - |
| Gambia | - | - | 197 | - | 197 | - | 197 | - |
| Georgia | 41 653 | - | 789 | - | 789 | - | 401 | 42 041 |
| Germany | - | - | 1 819 269 | - | 1 819 269 | - | 1 819 269 | - |
| Ghana | 462 | - | 888 | - | 888 | - | - | 1 350 |
| Greece | - | - | 105 530 | - | 105 530 | - | 53 090 | 52 440 |
| Grenada | - | - | 197 | - | 197 | - | 98 | 99 |
| Guatemala | 2 467 | - | 5 627 | - | 5 627 | 3 131 | 8 094 | - |
| Guinea | - | - | 592 | - | 592 | - | - | 592 |
| Guinea-Bissau | 2 119 | - | 197 | - | 197 | - | - | 2 316 |
| Guyana | - | - | 197 | - | 197 | - | 197 | - |
| Haiti | 1 857 | - | 494 | - | 494 | - | 197 | 2 154 |
| Honduras | 1 574 | - | 987 | - | 987 | - | - | 2 561 |
| Hungary | - | - | 24 287 | - | 24 287 | 13 108 | 24 287 | - |
| Iceland | - | - | 6 614 | - | 6 614 | 3 549 | 6 614 | - |
| India | 101 | - | 75 243 | - | 75 243 | - | 75 344 | - |
| Indonesia | 18 495 | - | 33 750 | - | 33 750 | - | 38 195 | 14 050 |
| Iran (Islamic Republic of) | 25 153 | - | 42 325 | - | 42 325 | - | 51 944 | 15 534 |
| Ireland | - | - | 63 588 | - | 63 588 | 36 531 | 63 588 | - |
| Israel | - | - | 87 083 | - | 87 083 | - | 87 083 | - |
| Italy | - | - | 982 203 | - | 982 203 | - | 982 203 | - |
| Jamaica | 370 | - | 1 186 | - | 1 186 | - | 1 545 | 11 |
| Japan | - | - | 3 382 962 | - | 3 382 962 | - | 3 382 962 | - |
| Jordan | - | - | 1 876 | - | 1 876 | - | 788 | 1 088 |
| Kazakhstan | 27 559 | - | 5 232 | - | 5 232 | - | 32 559 | 232 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Kenya | 20 | | 1 678 | | 1 678 | 918 | 1 598 | - |
| Kiribati | - | | 197 | | 197 | 79 | 197 | - |
| Republic of Korea | 79 169 | | 360 020 | | 360 020 | | 342 000 | 97 189 |
| Kuwait | - | | 16 029 | | 16 029 | | 16 029 | - |
| Kyrgyzstan | - | | 197 | | 197 | | - | 197 |
| Lao People's Dem. Rep. | - | | 197 | | 197 | 89 | 197 | - |
| Latvia | 565 | | 2 469 | | 2 469 | 16 | 3 034 | - |
| Lebanon | 1 110 | | 3 557 | | 3 557 | | 3 485 | 1 182 |
| Lesotho | - | | 197 | | 197 | | 98 | 99 |
| Liberia | 435 | | 197 | | 197 | | - | 632 |
| Libyan Arab Jamahiriya | 19 939 | | 19 659 | | 19 659 | | 22 982 | 16 616 |
| Liechtenstein | - | | 1 086 | | 1 086 | | 1 086 | - |
| Lithuania | - | | 4 049 | | 4 049 | 2 484 | 4 049 | - |
| Luxembourg | - | | 15 499 | | 15 499 | | 15 499 | - |
| Madagascar | 266 | | 592 | | 592 | | 561 | 297 |
| Malawi | 543 | | 296 | | 296 | 79 | 839 | - |
| Malaysia | - | | 43 232 | | 43 232 | 21 173 | 43 232 | - |
| Maldives | - | | 197 | | 197 | | 157 | 40 |
| Mali | - | | 395 | | 395 | | 331 | 64 |
| Malta | - | | 2 862 | | 2 862 | | 2 862 | - |
| Marshall Islands | - | | 197 | | 197 | | 98 | 99 |
| Mauritania | 1 429 | | 197 | | 197 | | - | 1 626 |
| Mauritius | - | | 2 171 | | 2 171 | 1 148 | 2 171 | - |
| Mexico | 26 752 | | 293 279 | | 293 279 | | 306 357 | 13 674 |
| Micronesia | - | | 197 | | 197 | 103 | 197 | - |
| Monaco | - | | 691 | | 691 | 610 | 691 | - |
| Mongolia | - | | 197 | | 197 | | 98 | 99 |
| Morocco | 7 807 | | 8 984 | | 8 984 | | - | 16 791 |
| Mozambique | 183 | | 197 | | 197 | | - | 380 |
| Myanmar | 925 | | 1 751 | | 1 751 | | 2 676 | - |
| Namibia | - | | 1 283 | | 1 283 | 526 | 1 283 | - |
| Nauru | 2 718 | | 197 | | 197 | | - | 2 915 |
| Nepal | - | | 790 | | 790 | 507 | 790 | - |
| Netherlands | 19 | | 338 403 | | 338 403 | | 338 412 | 10 |
| New Zealand | - | | 45 604 | | 45 604 | 23 067 | 45 604 | - |
| Nicaragua | - | | 197 | | 197 | 104 | 197 | - |
| Niger | 2 454 | | 197 | | 197 | | - | 2 651 |
| Nigeria | 12 016 | | 10 854 | | 10 854 | 4 384 | 22 870 | - |
| Niue Island | 1 | | 197 | | 197 | 1 | 99 | 99 |
| Norway | - | | 130 812 | | 130 812 | - | 130 812 | - |
| Oman | - | | 12 934 | | 12 934 | 7 306 | 12 934 | - |
| Pakistan | 262 | | 11 450 | | 11 450 | 5 746 | 11 712 | - |
| Palau | - | | 197 | | 197 | 311 | 197 | - |
| Panama | 1 665 | | 3 653 | | 3 653 | | 2 740 | 2 578 |
| Papua New Guinea | - | | 888 | | 888 | | - | 888 |
| Paraguay | 7 502 | | 2 763 | | 2 763 | | - | 10 265 |
| Peru | 36 548 | | 20 726 | | 20 726 | | - | 57 274 |
| Philippines | 3 773 | | 19 250 | | 19 250 | | 11 407 | 11 616 |
| Poland | - | | 82 845 | | 82 845 | 48 117 | 82 845 | - |
| Portugal | 42 723 | | 92 009 | | 92 009 | 1 026 | 134 732 | - |
| Province of Quebec, Canada | - | | 400 000 | | 400 000 | 200 000 | 399 999 | 1 |
| Republic of Moldova | 17 571 | | 296 | | 296 | | 6 658 | 11 209 |
| Qatar | - | | 9 681 | | 9 681 | 6 680 | 9 681 | - |
| Romania | - | | 11 650 | | 11 650 | | 11 650 | - |
| Russian Federation | - | | 227 034 | | 227 034 | | 227 034 | - |
| Rwanda | - | | 197 | | 197 | 190 | 197 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Saint Kitts and Nevis | - | - | 197 | - | 197 | 104 | 197 | - |
| Saint Lucia | - | - | 395 | - | 395 | - | 388 | 7 |
| Saint Vincent | 1 769 | - | 197 | - | 197 | - | - | 1 966 |
| The former Yugoslav Rep. of Macedonia | - | - | 1 185 | - | 1 185 | - | 591 | 594 |
| Western Samoa | - | - | 197 | - | 197 | 79 | 197 | - |
| San Marino | - | - | 494 | - | 494 | - | 494 | - |
| Sao Tome & Principe | 271 | - | 197 | - | 197 | - | - | 468 |
| Saudi Arabia | 101 808 | - | 125 114 | - | 125 114 | - | 156 376 | 70 546 |
| Senegal | - | - | 987 | - | 987 | 4 023 | 987 | - |
| Seychelles | - | - | 395 | - | 395 | 705 | 395 | - |
| Sierra Leone | - | - | 197 | - | 197 | - | 4 | 193 |
| Singapore | - | - | 77 100 | - | 77 100 | 40 483 | 77 100 | - |
| Slovakia | - | - | 9 281 | - | 9 281 | 5 323 | 9 281 | - |
| Slovenia | - | - | 16 091 | - | 16 091 | 8 559 | 16 091 | - |
| Solomon Islands | 2 119 | - | 197 | - | 197 | - | - | 2 316 |
| South Africa | - | - | 69 078 | - | 69 078 | 30 478 | 69 078 | - |
| Spain | - | - | 497 427 | - | 497 427 | - | 497 427 | - |
| Sri Lanka | 1 440 | - | 3 258 | - | 3 258 | - | 4 698 | - |
| Sudan | 4 588 | - | 1 357 | - | 1 357 | - | - | 5 945 |
| Suriname | 1 522 | - | 296 | - | 296 | - | - | 1 818 |
| Swaziland | 367 | - | 395 | - | 395 | 209 | 762 | - |
| Sweden | - | - | 199 878 | - | 199 878 | - | 199 878 | - |
| Switzerland | - | - | 243 921 | - | 243 921 | 124 912 | 243 921 | - |
| Syrian Arab Republic | - | - | 11 640 | - | 11 640 | (1) | 11 640 | - |
| Tajikistan | 92 | - | 197 | - | 197 | 67 | 289 | - |
| United Rep. of Tanzania | - | - | 988 | - | 988 | 18 745 | 988 | - |
| Thailand | - | - | 47 214 | - | 47 214 | 21 814 | 47 214 | - |
| Togo | 271 | - | 197 | - | 197 | - | 272 | 196 |
| Tonga | - | - | 197 | - | 197 | 202 | 197 | - |
| Trinidad and Tobago | - | - | 3 753 | - | 3 753 | 1 955 | 3 753 | - |
| Tunisia | 2 774 | - | 6 121 | - | 6 121 | 3 340 | 8 895 | - |
| Turkey | - | - | 80 146 | - | 80 146 | - | 80 146 | - |
| Turkmenistan | 7 804 | - | 790 | - | 790 | - | 7 527 | 1 067 |
| Tuvalu | 92 | - | 197 | - | 197 | - | - | 289 |
| Uganda | - | - | 1 086 | - | 1 086 | - | 409 | 677 |
| Ukraine | - | - | 9 079 | - | 9 079 | - | - | 9 079 |
| United Arab Emirates | - | - | 43 149 | - | 43 149 | - | 43 129 | 20 |
| United Kingdom | - | - | 1 151 507 | - | 1 151 507 | - | 1 151 507 | - |
| United States of America | - | - | 200 000 | - | 200 000 | - | 200 000 | - |
| Uruguay | 19 827 | - | 12 629 | - | 12 629 | - | - | 32 456 |
| Uzbekistan | 11 987 | - | 2 468 | - | 2 468 | - | 2 468 | 11 987 |
| Vanuatu | - | - | 197 | - | 197 | - | 2 | 195 |
| Venezuela | 42 206 | - | 37 407 | - | 37 407 | - | 62 694 | 16 919 |
| Viet Nam | - | - | 3 654 | - | 3 654 | - | 1 376 | 2 278 |
| Yemen | 5 241 | - | 1 185 | - | 1 185 | - | - | 6 426 |
| Yugoslavia | 1 849 | - | 3 850 | - | 3 850 | - | 1 849 | 3 850 |
| Zambia | 563 | - | 395 | - | 395 | 886 | 958 | - |
| Zimbabwe | 2 931 | - | 1 481 | - | 1 481 | - | 3 719 | 693 |
| European Union | - | - | 384 428 | - | 384 428 | 202 048 | 384 428 | - |
| **BYL Total** | 1 249 464 | - | 17 439 201 | - | 17 439 201 | 1 867 195 | 17 498 764 | 1 189 901 |
| **BZL** | **General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity** | | | | | | | |
| Austria | - | - | 27 153 | - | 27 153 | - | 27 153 | - |
| Canada | - | - | 35 850 | - | 35 850 | - | 35 850 | - |
| Denmark | 40 000 | (40 000) | 115 123 | - | 115 123 | - | 115 122 | 1 |
| Finland | - | - | 144 152 | - | 144 152 | - | 144 152 | - |
| Germany | - | - | 155 742 | - | 155 742 | - | 155 741 | 1 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Ireland | - | - | 110 318 | - | 110 318 | - | 110 318 | - |
| Italy | - | - | 388 837 | - | 388 837 | - | 388 837 | - |
| Japan | - | - | 60 000 | - | 60 000 | - | 60 000 | - |
| Norway | - | - | 81 395 | - | 81 395 | - | 81 395 | - |
| Spain | - | - | 37 532 | - | 37 532 | - | 37 532 | - |
| Sweden | - | (7 170) | 236 237 | - | 236 237 | - | 229 067 | - |
| Switzerland | - | - | 129 975 | - | 129 975 | - | 129 975 | - |
| Thailand | - | - | 113 000 | - | 113 000 | - | 113 000 | - |
| The Christensen Fund | - | - | 89 700 | - | 89 700 | - | 89 700 | - |
| United Kingdom | - | - | 458 041 | - | 458 041 | - | 458 041 | - |
| European Union | - | - | 106 317 | - | 106 317 | - | 106 317 | - |
| **BZL Total** | 40 000 | (47 170) | 2 289 372 | - | 2 289 372 | - | 2 282 200 | 2 |
| **CRL** | **Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme** | | | | | | | |
| Anguilla | 19 390 | - | 20 639 | - | 20 639 | - | 40 029 | - |
| Antigua and Barbuda | 141 668 | - | 20 639 | - | 20 639 | - | - | 162 307 |
| Aruba | 42 630 | - | 18 819 | - | 18 819 | - | - | 61 449 |
| Bahamas | - | - | 20 639 | - | 20 639 | - | 12 848 | 7 791 |
| Barbados | 9 322 | - | 11 317 | - | 11 317 | - | 20 639 | - |
| Belize | 28 180 | - | 18 819 | - | 18 819 | - | 46 996 | 3 |
| British Virgin Islands | 5 940 | - | 12 182 | - | 12 182 | - | 18 122 | - |
| Cayman Islands | 5 589 | - | 11 457 | - | 11 457 | - | - | 17 046 |
| Colombia | 16 845 | 12 000 | 37 874 | - | 37 874 | 504 | 66 719 | - |
| Costa Rica | 24 467 | - | 22 455 | - | 22 455 | - | - | 46 922 |
| Cuba | 82 165 | - | 19 883 | - | 19 883 | - | - | 102 048 |
| Dominica | 28 712 | - | 20 639 | - | 20 639 | - | 18 044 | 30 707 |
| Dominican Republic | 188 300 | - | 24 274 | - | 24 274 | - | - | 212 574 |
| France | - | - | 470 503 | - | 470 503 | - | 470 503 | - |
| Grenada | 124 858 | - | 20 639 | - | 20 639 | - | - | 145 497 |
| Guatemala | 192 322 | - | 22 456 | - | 22 456 | - | - | 214 778 |
| Guyana | 85 190 | - | 20 639 | - | 20 639 | - | - | 105 829 |
| Haiti | 28 712 | - | 20 639 | - | 20 639 | - | - | 49 351 |
| Honduras | 59 990 | - | 20 639 | - | 20 639 | - | - | 80 629 |
| Jamaica | 21 912 | - | 30 602 | - | 30 602 | - | - | 52 514 |
| Mexico | 44 906 | - | 80 000 | - | 80 000 | - | 78 693 | 46 213 |
| Ministry of Agriculture, Trade and the Environment | - | - | 2 835 | - | 2 835 | - | 2 835 | - |
| Montserrat | - | - | 2 700 | - | 2 700 | - | 2 700 | - |
| Natural Resources Secretariat | - | - | 5 103 | - | 5 103 | - | 2 640 | 2 463 |
| Netherlands Antilles | 35 860 | - | 20 639 | - | 20 639 | - | - | 56 499 |
| Nicaragua | 110 500 | - | 20 639 | - | 20 639 | - | - | 131 139 |
| Panama | 7 637 | - | 22 456 | - | 22 456 | - | 300 | 29 793 |
| Saint Kitts and Nevis | 2 700 | - | 12 015 | - | 12 015 | - | 14 715 | - |
| Saint Lucia | 24 180 | - | 18 819 | - | 18 819 | - | 24 146 | 18 853 |
| Saint Vincent | 53 180 | - | 18 839 | - | 18 839 | - | 65 684 | 6 335 |
| Suriname | 68 739 | - | 20 639 | - | 20 639 | - | - | 89 378 |
| Trinidad and Tobago | 23 769 | - | 24 274 | - | 24 274 | - | 35 617 | 12 426 |
| Turks and Caicos | - | - | 4 860 | - | 4 860 | - | 4 860 | - |
| United States of America | - | - | 900 000 | - | 900 000 | - | 900 000 | - |
| Venezuela | 549 871 | - | 281 574 | - | 281 574 | - | 690 638 | 140 807 |
| **CRL Total** | 2 027 534 | 12 000 | 2 301 145 | - | 2 301 145 | 504 | 2 517 328 | 1 823 351 |
| **CTL** | **Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)** | | | | | | | |
| Afghanistan | - | - | 844 | - | 844 | - | 844 | - |
| Albania | - | - | 282 | - | 282 | 234 | 282 | - |
| Algeria | - | - | 6 562 | - | 6 562 | - | 6 562 | - |
| Antigua and Barbuda | 1 385 | - | 188 | (5) | 183 | - | (1) | 1 569 |
| Argentina | 110 124 | - | 107 706 | (1 967) | 105 739 | - | 24 302 | 191 561 |
| Australia | - | - | 152 514 | - | 152 514 | 77 696 | 152 514 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Austria | - | - | 88 772 | - | 88 772 | - | 88 772 | - |
| Azerbaijan | - | - | 374 | - | 374 | - | 187 | 187 |
| Bahamas | - | - | 1 124 | - | 1 124 | 731 | 1 124 | - |
| Bangladesh | 504 | - | 938 | (2) | 936 | - | - | 1 440 |
| Barbados | - | - | 844 | - | 844 | 372 | 844 | - |
| Belarus | 14 800 | - | 1 782 | (139) | 1 643 | - | 6 782 | 9 661 |
| Belgium | - | - | 105 832 | - | 105 832 | - | 105 832 | - |
| Belize | 101 | - | 94 | 1 | 95 | - | 196 | - |
| Benin | 101 | - | 188 | - | 188 | 35 | 289 | - |
| Bhutan | 47 | - | 94 | - | 94 | - | 141 | - |
| Bolivia | 963 | - | 750 | (17) | 733 | - | - | 1 696 |
| Botswana | - | - | 938 | - | 938 | 469 | 938 | - |
| Brazil | 240 825 | - | 224 038 | (3 024) | 221 014 | - | 102 217 | 359 622 |
| Brunei Darussalam | - | - | 3 094 | - | 3 094 | - | 3 094 | - |
| Bulgaria | 1 074 | - | 1 218 | 34 | 1 252 | - | 2 326 | - |
| Burkina Faso | - | - | 188 | - | 188 | 4 652 | 188 | - |
| Burundi | 3 594 | - | 94 | (2) | 92 | - | - | 3 686 |
| Cambodia | - | - | 188 | - | 188 | - | - | 188 |
| Cameroon | 5 309 | - | 844 | 67 | 911 | - | 6 220 | - |
| Canada | - | - | 239 786 | - | 239 786 | - | 239 786 | - |
| Central African Republic | 1 503 | - | 94 | (1) | 93 | - | 1 549 | 47 |
| Chad | 3 837 | - | 94 | (2) | 92 | - | 1 | 3 928 |
| Chile | 4 533 | - | 19 872 | - | 19 872 | - | 24 405 | - |
| China | - | - | 143 608 | - | 143 608 | - | 143 608 | - |
| Colombia | 7 093 | - | 18 842 | - | 18 842 | 83 | 25 935 | - |
| Comoros | 4 227 | - | 94 | (2) | 92 | - | 1 | 4 318 |
| Congo | - | - | 94 | - | 94 | - | 40 | 54 |
| Dem. Rep. of the Congo | - | - | 374 | - | 374 | 155 | 374 | - |
| Costa Rica | - | - | 1 874 | - | 1 874 | 72 524 | 1 874 | - |
| Côte d'Ivoire | 1 575 | - | 844 | (22) | 822 | - | - | 2 397 |
| Croatia | - | - | 3 656 | - | 3 656 | - | 3 656 | - |
| Cuba | 1 406 | - | 2 812 | - | 2 812 | - | 1 406 | 2 812 |
| Cyprus | - | - | 3 562 | - | 3 562 | - | 3 562 | - |
| Czech Republic | - | - | 19 030 | - | 19 030 | - | 19 030 | - |
| Denmark | - | - | 70 210 | - | 70 210 | - | 70 210 | - |
| Djibouti | 3 203 | - | 94 | (2) | 92 | - | 1 | 3 294 |
| Dominica | - | - | 94 | - | 94 | 291 | 94 | - |
| Dominican Republic | 6 801 | - | 2 156 | 76 | 2 232 | - | 7 955 | 1 078 |
| Ecuador | 2 238 | - | 2 344 | - | 2 344 | - | 4 582 | - |
| Egypt | 3 796 | - | 7 592 | - | 7 592 | - | - | 11 388 |
| El Salvador | 5 662 | - | 1 688 | (29) | 1 659 | - | - | 7 321 |
| Equatorial Guinea | 3 227 | - | 94 | 5 | 99 | 1 147 | 3 326 | - |
| Eritrea | - | - | 94 | - | 94 | - | 94 | - |
| Estonia | - | - | 938 | - | 938 | 586 | 938 | - |
| Ethiopia | - | - | 374 | - | 374 | - | 354 | 20 |
| Fiji | - | - | 374 | - | 374 | - | 187 | 187 |
| Finland | - | - | 48 932 | - | 48 932 | - | 48 932 | - |
| France | - | - | 606 120 | - | 606 120 | - | 606 120 | - |
| Gabon | 7 658 | - | 1 312 | (37) | 1 275 | - | (1) | 8 934 |
| Gambia | - | - | 94 | - | 94 | 1 398 | 94 | - |
| Georgia | 18 009 | - | 468 | (17) | 451 | - | 946 | 17 514 |
| Germany | - | - | 915 740 | - | 915 740 | - | 915 740 | - |
| Ghana | - | - | 468 | - | 468 | - | 234 | 234 |
| Greece | - | - | 50 526 | - | 50 526 | - | 50 526 | - |
| Grenada | 145 | - | 94 | (2) | 92 | - | 1 | 236 |
| Guatemala | 3 271 | - | 2 530 | (22) | 2 508 | - | 5 779 | - |
| Guinea | 3 744 | - | 282 | (7) | 275 | - | - | 4 019 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Guinea-Bissau | 2 063 | | 94 | (2) | 92 | | | 2 155 |
| Guyana | | | 94 | | 94 | | 47 | 47 |
| Honduras | 27 | | 468 | | 468 | | | 495 |
| Hungary | | | 11 248 | | 11 248 | 900 | 11 248 | |
| Iceland | | | 3 094 | | 3 094 | | 3 094 | |
| India | 15 983 | | 31 966 | | 31 966 | | 47 929 | 20 |
| Indonesia | | | 18 748 | | 18 748 | | 18 142 | 606 |
| Iran (Islamic Republic of) | 123 225 | | 25 498 | (393) | 25 105 | | 89 531 | 58 799 |
| Ireland | | | 27 560 | | 27 560 | 17 081 | 27 560 | |
| Israel | | | 38 902 | | 38 902 | | 38 902 | |
| Italy | | | 474 766 | | 474 766 | | 474 766 | |
| Jamaica | | | 374 | | 374 | | 374 | |
| Japan | | | 1 829 396 | | 1 829 396 | | 1 829 396 | |
| Jordan | | | 750 | | 750 | | 750 | |
| Kazakhstan | 1 005 | | 2 624 | (2) | 2 622 | | 1 474 | 2 153 |
| Kenya | | | 750 | | 750 | 375 | 750 | |
| Kuwait | | | 13 780 | | 13 780 | | 13 780 | |
| Lao People's Dem. Rep. | | | 75 | | 75 | | | 75 |
| Latvia | | | 938 | | 938 | 1 287 | 938 | |
| Liberia | 1 595 | | 94 | (5) | 89 | | | 1 684 |
| Liechtenstein | | | 562 | | 562 | | 562 | |
| Lithuania | | | 1 594 | | 1 594 | | 1 594 | |
| Lesotho | | | 94 | | 94 | 49 | 94 | |
| Luxembourg | | | 7 500 | | 7 500 | | 7 500 | |
| Libyan Arab Jamahiriya | | | 16 221 | | 16 221 | | | 16 221 |
| Madagascar | | | 282 | | 282 | 2 049 | 282 | |
| Malawi | 1 747 | | 188 | (2) | 186 | | 1 839 | 94 |
| Malaysia | | | 22 028 | | 22 028 | | 22 028 | |
| Mali | 2 705 | | 188 | (5) | 183 | | | 2 888 |
| Malta | | | 1 406 | | 1 406 | | 1 406 | |
| Mauritania | 1 148 | | 94 | (2) | 92 | | 1 | 1 239 |
| Mauritius | | | 1 032 | | 1 032 | | 1 032 | |
| Mexico | | | 101 802 | | 101 802 | 5 942 | 101 802 | |
| Monaco | | | 374 | | 374 | | 374 | |
| Mongolia | | | 94 | | 94 | 112 | 94 | |
| Morocco | 7 753 | | 4 124 | (100) | 4 024 | | | 11 777 |
| Mozambique | | | 94 | | 94 | | 94 | |
| Myanmar | 527 | | 938 | | 938 | | 1 465 | |
| Namibia | | | 656 | | 656 | | 656 | |
| Nepal | 400 | | 374 | (10) | 364 | | | 764 |
| Netherlands | | | 162 920 | | 162 920 | | 81 460 | 81 460 |
| New Zealand | | | 22 592 | | 22 592 | | 22 592 | |
| Nicaragua | | | 94 | | 94 | | 44 | 50 |
| Niger | 3 929 | | 94 | (5) | 89 | | | 4 018 |
| Nigeria | 168 | | 6 374 | | 6 374 | | 5 542 | |
| Norway | | | 60 556 | | 60 556 | | 60 556 | |
| Pakistan | 480 | | 5 718 | | 5 718 | 200 | 5 198 | |
| Palau | | | 67 | | 67 | | 67 | |
| Panama | | | 1 688 | | 1 688 | | 1 272 | 416 |
| Papua New Guinea | 1 885 | | 562 | (17) | 545 | | | 2 430 |
| Paraguay | 2 596 | | 1 500 | (34) | 1 466 | | | 4 062 |
| Peru | 8 363 | | 11 062 | 203 | 11 265 | | 16 292 | 3 336 |
| Philippines | | | 9 374 | | 9 374 | 1 278 | 9 374 | |
| Poland | | | 35 434 | | 35 434 | | 35 434 | |
| Portugal | | | 43 308 | | 43 308 | | 43 308 | |
| Qatar | | | 3 188 | | 3 188 | | 3 188 | |
| Republic of Korea | 41 756 | | 172 512 | | 172 512 | | 214 268 | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Rep. of Moldova | 31 | - | 188 | - | 188 | - | 125 | 94 |
| Romania | - | - | 5 436 | - | 5 436 | - | 5 436 | - |
| Russian Federation | - | - | 112 488 | - | 112 488 | - | 112 488 | - |
| Rwanda | 101 | - | 94 | - | 94 | - | 195 | - |
| Saint Kitts and Nevis | 47 | - | 94 | - | 94 | - | 94 | 47 |
| Saint Lucia | 148 | - | 188 | - | 188 | - | 213 | 123 |
| Saint Vincent | 142 | - | 94 | (2) | 92 | - | 1 | 233 |
| Sao Tome & Principe | 92 | - | 94 | - | 94 | - | - | 186 |
| Saudi Arabia | 25 966 | - | 51 932 | - | 51 932 | - | 77 898 | - |
| Senegal | - | - | 468 | - | 468 | 1 323 | 468 | - |
| Seychelles | - | - | 188 | - | 188 | - | - | 188 |
| Sierra Leone | 47 | - | 94 | - | 94 | - | - | 141 |
| Singapore | - | - | 36 840 | - | 36 840 | - | 36 840 | - |
| Slovakia | - | - | 4 030 | - | 4 030 | - | 4 030 | - |
| Slovenia | - | - | 7 592 | - | 7 592 | - | 7 592 | - |
| Somalia | 3 837 | - | 94 | (2) | 92 | - | 1 | 3 928 |
| South Africa | - | - | 38 246 | - | 38 246 | 28 502 | 38 246 | - |
| Spain | - | - | 236 106 | - | 236 106 | - | 236 106 | - |
| Sri Lanka | - | - | 1 500 | - | 1 500 | - | 1 500 | - |
| Sudan | 4 632 | - | 562 | (17) | 545 | - | - | 5 177 |
| Suriname | 3 000 | - | 188 | (10) | 178 | - | - | 3 178 |
| Swaziland | 1 675 | - | 188 | (2) | 186 | - | 1 861 | - |
| Sweden | - | - | 96 246 | - | 96 246 | - | 96 246 | - |
| Switzerland | - | - | 119 424 | - | 119 424 | - | 119 424 | - |
| Syrian Arab Republic | - | - | 13 392 | - | 13 392 | - | 13 392 | - |
| United Rep. of Tanzania | - | - | 374 | - | 374 | - | 374 | - |
| Thailand | - | - | 27 560 | - | 27 560 | - | 27 560 | - |
| The former Yugoslav Rep. of Macedonia | - | - | 562 | - | 562 | - | - | 562 |
| Togo | 3 328 | - | 94 | (2) | 92 | - | 139 | 3 281 |
| Trinidad and Tobago | - | - | 1 500 | - | 1 500 | - | 1 500 | - |
| Tunisia | 1 118 | - | 2 812 | - | 2 812 | - | 2 816 | 1 114 |
| Turkey | 3 | - | 41 246 | - | 41 246 | - | 41 249 | - |
| Uganda | - | - | 468 | - | 468 | 1 141 | 468 | - |
| Ukraine | 25 070 | - | 4 968 | (464) | 4 504 | - | 28 103 | 1 471 |
| United Arab Emirates | 9 468 | - | 18 956 | - | 18 956 | - | 28 384 | 40 |
| United Kingdom | - | - | 518 942 | - | 518 942 | - | 518 942 | - |
| United States of America | - | - | 2 062 268 | - | 2 062 268 | 56 598 | 2 062 268 | - |
| Uruguay | 7 972 | - | 7 500 | 90 | 7 590 | - | 3 751 | 11 811 |
| Uzbekistan | 11 351 | - | 1 032 | (61) | 971 | - | 1 032 | 11 290 |
| Vanuatu | 14 | - | 94 | - | 94 | - | 61 | 47 |
| Venezuela | 45 129 | - | 19 498 | 423 | 19 921 | - | 56 389 | 8 661 |
| Viet Nam | - | - | 1 500 | - | 1 500 | - | 1 500 | - |
| Yemen | 2 354 | - | 562 | (24) | 538 | - | 1 | 2 891 |
| Yugoslavia | - | - | 1 874 | - | 1 874 | - | - | 1 874 |
| Zambia | - | - | 188 | - | 188 | - | 188 | - |
| Zimbabwe | 375 | - | 750 | - | 750 | - | 1 105 | 20 |
| **CTL Total** | 824 010 | | 9 483 165 | (5 561) | 9 477 604 | 277 210 | 9 413 077 | 888 537 |
| **DUL** | **GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams** | | | | | | | |
| Germany | - | - | 487 722 | - | 487 722 | - | 487 722 | - |
| Netherlands | 552 434 | (573 930) | 300 000 | 21 496 | 321 496 | - | 300 000 | - |
| Sweden | - | - | 537 869 | - | 537 869 | - | 537 869 | - |
| Switzerland | - | - | 253 829 | - | 253 829 | - | 253 829 | - |
| **DUL Total** | 552 434 | (573 930) | 1 579 420 | 21 496 | 1 600 916 | | 1 579 420 | - |
| **EAL** | **Regional Seas Trust Fund for the Eastern African Region** | | | | | | | |
| Comoros | 211 500 | - | - | - | - | - | - | 211 500 |
| Kenya | 567 297 | - | 45 302 | - | 45 302 | - | 90 604 | 521 995 |
| Madagascar | 238 352 | - | - | - | - | - | - | 238 352 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Mauritius | 333 010 | - | 30 201 | - | 30 201 | - | 60 201 | 303 010 |
| Mozambique | 634 520 | - | - | - | - | - | - | 634 520 |
| Seychelles | 71 569 | - | - | - | - | - | - | 71 569 |
| Somalia | 184 300 | - | - | - | - | - | - | 184 300 |
| South Africa | 37 500 | - | 37 500 | - | 37 500 | - | 75 000 | - |
| United Rep. of Tanzania | 634 520 | - | - | - | - | - | - | 634 520 |
| **EAL Total** | 2 912 568 | - | 113 003 | - | 113 003 | - | 225 805 | 2 799 766 |
| **EBL** | **General Trust Fund for Implementing National Biodiversity Strategies and Action Plans** | | | | | | | |
| Finland | - | - | 36 350 | - | 36 350 | - | 36 350 | - |
| Hungary | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Netherlands | 107 871 | (107 871) | 107 871 | - | 107 871 | - | 107 871 | - |
| Switzerland | - | - | 150 000 | - | 150 000 | - | 150 000 | - |
| European Union | 21 765 | (21 765) | - | - | - | - | - | - |
| **EBL Total** | 129 636 | (129 636) | 309 221 | - | 309 221 | - | 309 221 | - |
| **ESL** | **Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas** | | | | | | | |
| Australia | 20 000 | - | 40 000 | - | 40 000 | - | - | 60 000 |
| Cambodia | 5 000 | - | 10 000 | - | 10 000 | - | 15 000 | - |
| China | - | - | 60 000 | - | 60 000 | - | 60 000 | - |
| Indonesia | 60 000 | - | 40 000 | - | 40 000 | - | 60 000 | 40 000 |
| Malaysia | - | - | 37 400 | - | 37 400 | - | 37 400 | - |
| Philippines | 55 571 | - | 50 000 | - | 50 000 | - | 53 990 | 51 581 |
| Singapore | - | - | 20 000 | - | 20 000 | - | 20 000 | - |
| Republic of Korea | - | - | 30 000 | - | 30 000 | - | 16 000 | 14 000 |
| Thailand | 41 800 | - | 41 800 | - | 41 800 | - | 62 700 | 20 900 |
| Viet Nam | 21 000 | - | 14 000 | - | 14 000 | - | - | 35 000 |
| **ESL Total** | 203 371 | - | 343 200 | - | 343 200 | - | 325 090 | 221 481 |
| **ETL** | **Trust Fund for the Environmental Training Network in Latin America and the Caribbean** | | | | | | | |
| Argentina | - | - | 10 170 | - | 10 170 | - | 10 170 | - |
| Bolivia | 25 000 | - | - | - | - | - | - | 25 000 |
| Brazil | - | - | 30 086 | - | 30 086 | - | 30 086 | - |
| Costa Rica | 17 458 | - | - | - | - | - | - | 17 458 |
| Cuba | 35 000 | - | 10 000 | - | 10 000 | - | 10 000 | 35 000 |
| Dominican Republic | 15 000 | - | - | - | - | - | - | 15 000 |
| Ecuador | - | - | 10 400 | - | 10 400 | - | 10 400 | - |
| El Salvador | 30 000 | - | - | - | - | - | - | 30 000 |
| Guatemala | - | - | 13 600 | - | 13 600 | - | 13 600 | - |
| Honduras | 30 000 | - | - | - | - | - | - | 30 000 |
| Mexico | - | - | 71 593 | - | 71 593 | 48 284 | 71 593 | - |
| Nicaragua | 30 000 | - | - | - | - | - | - | 30 000 |
| Paraguay | 2 029 | - | - | - | - | - | - | 2 029 |
| Peru | 47 566 | - | - | - | - | - | - | 47 566 |
| Venezuela | - | - | 38 921 | - | 38 921 | - | 38 921 | - |
| **ETL Total** | 232 053 | - | 184 770 | - | 184 770 | 48 284 | 184 770 | 232 053 |
| **FIL** | **General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment** | | | | | | | |
| Abbey National | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| ABN AMRO Asset Management Holding N.V. | - | - | 35 000 | - | 35 000 | - | 35 000 | - |
| ABN AMRO NV | - | - | 1 189 | - | 1 189 | - | 1 189 | - |
| Actis | - | - | 6 000 | - | 6 000 | - | 6 000 | - |
| Acuity Investment Management Inc | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Algemene Spaarbank Voor Nederland | - | - | 6 000 | - | 6 000 | - | 6 000 | - |
| Australia & New Zealand Banking Group Limited (ANZ) | - | - | 14 978 | - | 14 978 | - | 14 978 | - |
| AXA-Group Management Services | - | - | 7 482 | - | 7 482 | - | 7 482 | - |
| Banca Comerciala Romana | - | - | 6 000 | - | 6 000 | - | 6 000 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Banca Internacional d'Andorra -Banca Mora | - | - | 978 | - | 978 | - | 978 | - |
| Banca Monte dei Paschi di Siena S.p.A. | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Banco Africano de Investimentos | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Banco Bilbao Viscaya (BBVA) Group | - | - | 29 965 | - | 29 965 | - | 29 965 | - |
| Banco de la Nacion Argentina, Suberenciade Comercio Exterior | - | - | 7 000 | - | 7 000 | - | 7 000 | - |
| Banco Nacional de Desenvolvimento Economico e Social (BNDES) | - | - | 1 000 | - | 1 000 | - | 1 000 | - |
| Bank Sarasin & Cie AG | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Bank of Cyprus | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Bank of Montreal | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Bank of Shanghai | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Bank of Tokyo - Mitsubishi Ltd | - | - | 29 990 | - | 29 990 | - | 29 990 | - |
| BNP Paribas Asset Management | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Caisse des depots et consignations | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Caixa d'Estalvis Pensions de Barcelona "la Caixa" | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Calvert Group | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Citibank N.A. | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Commerzbank AG | - | - | 2 485 | - | 2 485 | - | 2 485 | - |
| Corporacion Andina de Fomento (CAF) | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Credit Andorra | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Croatian Bank for Reconstruction and Development | - | - | 6 000 | - | 6 000 | - | 6 000 | - |
| Degussa Bank GmbH | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Den Norske Bank ASA | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Deutsche Bank AG | - | - | 21 968 | - | 21 968 | - | 21 968 | - |
| Development Bank of Japan | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Development Bank of Philippines | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Development Bank of Southern Africa | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Dexia | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Desjardins Group | - | - | 2 980 | - | 2 980 | - | 2 980 | - |
| Domini Social Investments LLC | - | - | 1 875 | - | 1 875 | - | 1 875 | - |
| Dresdner Bank AG | - | - | 30 000 | - | 30 000 | - | 30 000 | - |
| EFG Eurobank Ergasias S.A. | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Emporiki Bank | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Export Development Canada | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Export-Import Bank of Korea | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| F&C Asset Management | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| Financial Institution Initiative (FII) | - | - | 201 200 | - | 201 200 | - | 201 200 | - |
| Folksam | - | - | 7 474 | - | 7 474 | - | 7 474 | - |
| Friends' Provident Life and Pension Limited | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Garant | - | - | 3 000 | - | 3 000 | - | 3 000 | - |
| Groupama Asset Management | - | - | 10 000 | - | 10 000 | - | 10 000 | - |
| Grupo Santander | - | - | 14 960 | - | 14 960 | - | 14 960 | - |
| Helvetia Patria Versicherungen | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Henderson Global Investors | - | - | 15 000 | - | 15 000 | - | 15 000 | - |
| HSBC Holdings plc | - | - | 29 960 | - | 29 960 | - | 29 960 | - |
| HSH Nordbank AG | - | - | 30 000 | - | 30 000 | - | 30 000 | - |
| Hyundai Marine and Fire Insurance Co Ltd. | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Insurance Australia Group Limited | - | - | 14 960 | - | 14 960 | - | 14 960 | - |
| Interpolis | - | - | 7 500 | - | 7 500 | - | 7 500 | - |
| Japan Bank for International Cooperation (JBIC) | - | - | 15 000 | - | 15 000 | - | 15 000 | - |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| KPA AB | | | 7 500 | | 7 500 | | 7 500 | - |
| Kommunalkredit Public Consulting GmbH | | | 5 976 | | 5 976 | | 5 976 | - |
| Kreditanstalt Fur Wiederaufbau (KFW) | | | 15 000 | | 15 000 | | 15 000 | - |
| Kreisparkasse Goeppingen | | | 3 000 | | 3 000 | | 3 000 | - |
| Land Bank of the Philippines | | | 2 000 | | 2 000 | | 2 000 | - |
| Landesbank Baden - Wurttemberg | | | 15 000 | | 15 000 | | 15 000 | - |
| Landsbanki Islands hf | | | 5 974 | | 5 974 | | 5 974 | - |
| Lansforsakringar | | | 7 500 | | 7 500 | | 7 500 | - |
| Lloyds TSB Group | | | 14 968 | | 14 968 | | 14 968 | - |
| Lombard Odier Darier Hentsch & Cie | | | 7 500 | | 7 500 | | 7 500 | - |
| Mapfre Mutualidad de Seguros y Reasso Pozuelo de Alarcon Majadahanda | | | 7 500 | | 7 500 | | 7 500 | |
| Medibank Private Ltd. | | | 7 500 | | 7 500 | | 7 500 | |
| Members and Education Credit Union Ltd (MECU) | | | 2 982 | | 2 982 | | 2 982 | |
| Mitsui Sumitomo Insurance Co., Inc. | | | 15 000 | | 15 000 | | 15 000 | |
| MPS Banca Per L'Impresa | | | 1 000 | | 1 000 | | 1 000 | |
| National Australia Bank | | | 14 960 | | 14 960 | | 14 960 | |
| Nedbank Ltd | | | 7 500 | | 7 500 | | 7 500 | |
| Netherlands Development Finance Company | | | 2 990 | | 2 990 | | 2 990 | |
| Nikko Asset Management Co. Ltd. | | | 7 500 | | 7 500 | | 7 500 | |
| Nikko Cordial Corporation | | | 15 000 | | 15 000 | | 15 000 | |
| Nordea AB | | | 30 000 | | 30 000 | | 30 000 | |
| OTP Fund Management | | | 3 000 | | 3 000 | | 3 000 | |
| Prudential Plc | | | 15 000 | | 15 000 | | 15 000 | |
| PTBank Negara Indonesia | | | 3 000 | | 3 000 | | 3 000 | |
| QBE Insurance Group Ltd | | | 7 500 | | 7 500 | | 7 500 | |
| Rabobank Netherlands | | | 14 992 | | 14 992 | | 14 992 | |
| Raiffeisen Zentralbank Austria AG | | | 7 500 | | 7 500 | | 7 500 | |
| Royal Bank of Scotland Group | | | 15 000 | | 15 000 | | 15 000 | |
| Sanpaolo IMI S.p.A. | | | 7 500 | | 7 500 | | 7 500 | |
| Savings & Loans Credit Union (S.A.) Ltd | | | 3 000 | | 3 000 | | 3 000 | |
| Scotia Bank (Bank of Nova Scotia) | | | 7 500 | | 7 500 | | 7 500 | |
| SEB AG | | | 5 964 | | 5 964 | | 5 964 | |
| Shiga Bank Ltd. | | | 2 985 | | 2 985 | | 2 985 | |
| Skandinaviska Enskilda Banken (SEB) | | | 15 000 | | 15 000 | | 15 000 | |
| Societe Generale | | | 30 000 | | 30 000 | | 30 000 | |
| Sompo Japan Insurance Inc. | | | 15 000 | | 15 000 | | 15 000 | |
| Standard Bank London | | | 15 000 | | 15 000 | | 15 000 | |
| Standard Charterd plc | | | 15 000 | | 15 000 | | 15 000 | |
| State Street Corporation | | | 15 000 | | 15 000 | | 15 000 | |
| Storebrand | | | 7 500 | | 7 500 | | 7 500 | |
| Sumitomo Mitsui Financial Group, Inc. | | | 15 000 | | 15 000 | | 15 000 | |
| Sustainable Asset Management | | | 3 000 | | 3 000 | | 3 000 | |
| Svenska Handelsbanken | | | 30 000 | | 30 000 | | 30 000 | |
| Swedbank AG (Foreningbanken Sparbanken) | | | 14 974 | | 14 974 | | 14 974 | |
| Sweden | | | 278 812 | | 278 812 | | 278 812 | |
| Swiss Life | | | 7 500 | | 7 500 | | 7 500 | |
| Swiss Reinsurance Company | | | 15 000 | | 15 000 | | 15 000 | |
| The Good Bankers Co. Ltd. | | | 3 000 | | 3 000 | | 3 000 | |
| The Sumitomo Trust & Banking Co. Ltd. | | | 15 000 | | 15 000 | | 15 000 | |
| The Tokio Marine & Nichido Fire Insurance Co. Ltd. | | | 5 000 | | 5 000 | | 5 000 | |
| Triodos Bank NV | | | 2 990 | | 2 990 | | 2 990 | |
| UBS AG - Financial Services Group | | | 30 000 | | 30 000 | | 30 000 | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| UmweltBank AG | | | 900 | | 900 | | 900 | |
| Unicredito Italiano S.p.A. | | | 15 000 | | 15 000 | | 15 000 | |
| VicSuper Pty ltd | | | 3 000 | | 3 000 | | 3 000 | |
| WestLB AG | | | 30 000 | | 30 000 | | 30 000 | |
| Westpac Banking Corporation | | | 7 500 | | 7 500 | | 7 500 | |
| Woori Bank | | | 7 500 | | 7 500 | | 7 500 | |
| XL Insurance | | | 15 000 | | 15 000 | | 15 000 | |
| Zurcher Kantonalbank | | | 7 500 | | 7 500 | | 7 500 | |
| FIL Total | | | 1 727 911 | | 1 727 911 | | 1 727 911 | |
| GPL | General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance | | | | | | | |
| Canada | | | 19 302 | | 19 302 | | 19 302 | |
| Finland | | | 13 103 | | 13 103 | | 13 103 | |
| Iceland | | | 10 000 | | 10 000 | | 10 000 | |
| Italy | | | 1 098 627 | | 1 098 627 | | 1 098 627 | |
| United States of America | | | 430 000 | | 430 000 | | 430 000 | |
| GPL Total | | | 1 571 032 | | 1 571 032 | | 1 571 032 | |
| IGL | GTF Activities of the Open-Ended Group of Ministers on International Environment Governance | | | | | | | |
| United Kingdom | 44 405 | (47 081) | | 2 676 | 2 676 | | | |
| IGL Total | 44 405 | (47 081) | | 2 676 | 2 676 | | | |
| LAL | General Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora | | | | | | | |
| Netherlands | | | 55 000 | | 55 000 | | 55 000 | |
| LAL Total | | | 55 000 | | 55 000 | | 55 000 | |
| MCL | GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds | | | | | | | |
| Canada | | | 120 504 | | 120 504 | | 120 504 | |
| Finland | | | 35 989 | | 35 989 | | 35 989 | |
| Hungary | | | 8 000 | | 8 000 | | 8 000 | |
| Norway | | | 106 762 | | 106 762 | | 106 762 | |
| Sweden | | | 27 064 | | 27 064 | | 27 064 | |
| Switzerland | | | 200 000 | | 200 000 | | 200 000 | |
| United States of America | | | 1 385 000 | | 1 385 000 | | 1 385 000 | |
| MCL Total | | | 1 883 319 | | 1 883 319 | | 1 883 319 | |
| MEL | Trust Fund for the Protection of the Mediterranean Sea Against Pollution | | | | | | | |
| Albania | 3 550 | (3 525) | 13 158 | (398) | 12 760 | | 8 171 | 4 614 |
| Algeria | 52 876 | | 146 174 | (8 510) | 137 664 | | 52 876 | 137 664 |
| Bosnia and Herzegovina | | | 41 766 | 1 774 | 43 540 | | 43 540 | |
| Croatia | | | 136 337 | (3 397) | 132 940 | | 132 940 | |
| Cyprus | | | 19 516 | 802 | 20 318 | | 20 318 | |
| Egypt | 24 841 | | 68 215 | (3 971) | 64 244 | | 23 929 | 65 156 |
| France | | | 5 254 971 | | 5 254 971 | | 5 254 971 | |
| Greece | | | 391 183 | (3 510) | 387 673 | | 203 468 | 184 205 |
| Israel | | | 205 742 | (661) | 205 081 | 2 975 | 205 081 | |
| Italy | | | 4 299 373 | 16 899 | 4 316 272 | | 4 316 272 | |
| Lebanon | 3 550 | | 9 744 | (574) | 9 170 | | 8 502 | 4 218 |
| Libyan Arab Jamahiriya | 197 426 | | 274 248 | (13 186) | 261 062 | | 308 609 | 149 879 |
| Malta | 3 525 | | 9 744 | 18 | 9 762 | | 13 287 | |
| Monaco | | | 9 838 | | 9 838 | | 9 838 | |
| Morocco | 55 437 | | 38 982 | (2 269) | 36 713 | | | 92 150 |
| Serbia and Montenegro | | | 45 753 | (2 633) | 43 120 | | 43 120 | |
| Slovenia | | | 94 172 | | 94 172 | | 94 172 | |
| Spain | | | 2 086 781 | (3 372) | 2 083 409 | | 2 083 409 | |
| Syrian Arab Republic | 14 103 | | 38 982 | (1 859) | 37 123 | 518 | 51 226 | |
| Tunisia | | | 29 233 | (381) | 28 852 | | 15 086 | 13 766 |
| Turkey | | | 313 227 | 2 776 | 316 003 | | 316 003 | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Yugoslavia | 469 475 | - | - | - | - | - | - | 469 475 |
| European Union | - | - | 351 863 | (50) | 351 813 | - | 351 813 | - |
| **MEL Total** | 824 783 | (3 525) | 13 879 002 | (22 502) | 13 856 500 | 3 493 | 13 556 631 | 1 121 127 |
| **MPL** | **Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer** | | | | | | | |
| Argentina | 54 025 | - | 55 015 | - | 55 015 | - | 50 090 | 58 950 |
| Australia | - | - | 91 916 | - | 91 916 | - | 91 916 | - |
| Austria | 25 | - | 51 147 | - | 51 147 | - | 51 172 | - |
| Azerbaijan | - | - | - | - | - | 37 153 | - | - |
| Belarus | 50 468 | - | - | - | - | - | - | 50 468 |
| Belgium | - | - | 62 540 | - | 62 540 | - | 62 540 | - |
| Brazil | 53 692 | - | 106 652 | - | 106 652 | - | - | 160 344 |
| Canada | - | - | 155 296 | - | 155 296 | - | 155 296 | - |
| Chile | - | - | 12 518 | - | 12 518 | 2 732 | 12 518 | - |
| China | - | - | 105 817 | - | 105 817 | - | 73 592 | 32 225 |
| Colombia | 77 | - | 9 905 | - | 9 905 | 49 | 9 982 | - |
| Czech Republic | - | - | 10 924 | - | 10 924 | - | 10 924 | - |
| Denmark | - | - | 41 796 | - | 41 796 | - | 41 796 | - |
| Egypt | - | - | 4 174 | - | 4 174 | - | - | 4 174 |
| Finland | - | - | 30 263 | - | 30 263 | - | 30 263 | - |
| France | - | - | 354 963 | - | 354 963 | - | 145 216 | 209 747 |
| Georgia | 13 594 | - | - | - | - | - | - | 13 594 |
| Germany | - | - | 520 694 | - | 520 694 | - | 520 694 | - |
| Greece | - | 7 | 30 540 | - | 30 540 | - | 12 112 | 18 435 |
| Hungary | - | - | 7 078 | - | 7 078 | 4 981 | 7 078 | - |
| India | - | - | 22 302 | - | 22 302 | - | 7 658 | 14 644 |
| Indonesia | 9 386 | - | 9 431 | - | 9 431 | 4 447 | 18 817 | - |
| Iran | 43 581 | - | 11 570 | - | 11 570 | - | 36 000 | 19 151 |
| Ireland | - | - | 18 777 | - | 18 777 | - | 18 777 | - |
| Israel | - | - | 25 564 | - | 25 564 | 9 599 | 25 564 | - |
| Italy | - | - | 283 665 | - | 283 665 | - | 283 665 | - |
| Japan | - | - | 1 115 465 | - | 1 115 465 | - | 1 115 465 | - |
| Kuwait | - | - | 8 936 | - | 8 936 | - | 8 936 | - |
| Libyan Arab Jamahiriya | 2 709 | - | 4 591 | - | 4 591 | - | 6 033 | 1 267 |
| Malaysia | - | - | 12 339 | - | 12 339 | - | 12 339 | - |
| Maldives | - | - | 1 500 | - | 1 500 | - | 1 500 | - |
| Mexico | 31 915 | - | 89 888 | - | 89 888 | - | 94 860 | 26 943 |
| Netherlands | - | - | 97 818 | - | 97 818 | - | 97 818 | - |
| New Zealand | - | - | 13 099 | - | 13 099 | - | 13 099 | - |
| Norway | - | - | 38 126 | - | 38 126 | - | 38 126 | - |
| Peru | 5 548 | - | 2 650 | - | 2 650 | - | 2 819 | 5 379 |
| Philippines | 42 | - | - | - | - | - | 42 | - |
| Poland | - | - | 24 524 | - | 24 524 | - | 24 524 | - |
| Portugal | - | - | 26 724 | - | 26 724 | - | 26 724 | - |
| Republic of Korea | - | - | 104 043 | - | 104 043 | - | 76 777 | 27 266 |
| Russian Federation | - | - | 65 212 | - | 65 212 | - | 65 212 | - |
| Saudi Arabia | - | - | 37 243 | - | 37 243 | - | 12 474 | 24 769 |
| Singapore | 15 | - | 22 322 | - | 22 322 | - | 22 337 | - |
| South Africa | 9 166 | (9 166) | 28 486 | - | 28 486 | - | 18 329 | 10 157 |
| Spain | - | - | 144 222 | - | 144 222 | - | 144 222 | - |
| Sweden | 25 | - | 57 773 | - | 57 773 | - | 57 505 | 293 |
| Switzerland | - | - | 70 248 | - | 70 248 | - | 70 248 | - |
| Thailand | - | - | 13 873 | - | 13 873 | - | 13 873 | - |
| Turkey | - | - | 22 822 | - | 22 822 | - | 22 822 | - |
| United Arab Emirates | 20 370 | - | 12 711 | - | 12 711 | - | 12 691 | 20 390 |
| United Kingdom | - | - | 337 451 | - | 337 451 | - | 337 451 | - |
| United States of America | 3 421 156 | - | 1 259 329 | - | 1 259 329 | - | 1 400 000 | 3 280 485 |
| Uzbekistan | 4 654 | - | - | - | - | - | - | 4 654 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Venezuela | - | - | 10 619 | - | 10 619 | 18 004 | 10 619 | - |
| Yugoslavia | 43 724 | - | - | - | - | - | - | 43 724 |
| European Union | 432 | - | 143 106 | - | 143 106 | - | 143 538 | - |
| **MPL Total** | 3 764 604 | (9 159) | 5 787 667 | - | 5 787 667 | 76 965 | 5 516 053 | 4 027 059 |
| **MSL** | *Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals* | | | | | | | |
| Albania | 96 | - | 229 | - | 229 | - | 325 | - |
| Argentina | 129 892 | (5 637) | 74 243 | - | 74 243 | - | - | 198 498 |
| Australia | - | - | 124 158 | - | 124 158 | - | 124 158 | - |
| Austria | - | - | 19 201 | - | 19 201 | - | 19 201 | - |
| Belarus | - | - | 1 652 | - | 1 652 | - | 1 652 | - |
| Belgium | 29 316 | - | 86 155 | - | 86 155 | - | 38 327 | 77 144 |
| Benin | - | - | 153 | - | 153 | - | 34 | 119 |
| Bolivia | 256 | - | 610 | - | 610 | - | - | 866 |
| Bulgaria | - | - | 992 | - | 992 | - | 992 | - |
| Burkina Faso | 1 216 | - | 153 | - | 153 | - | - | 1 369 |
| Cameroon | 2 603 | - | 687 | - | 687 | - | - | 3 290 |
| Chad | 1 048 | - | 77 | - | 77 | - | 300 | 825 |
| Chile | - | - | 16 178 | - | 16 178 | - | 16 158 | 20 |
| Congo | 394 | - | 77 | - | 77 | - | 471 | - |
| Côte d'Ivoire | - | - | 831 | - | 831 | - | - | 831 |
| Croatia | - | - | 2 977 | - | 2 977 | - | 2 977 | - |
| Cyprus | - | - | 2 900 | - | 2 900 | - | 2 900 | - |
| Czech Republic | - | - | 15 491 | - | 15 491 | - | 15 491 | - |
| Dem. Rep. of the Congo | 2 006 | - | 305 | - | 305 | - | 100 | 2 211 |
| Denmark | - | - | 57 158 | - | 57 158 | - | 57 158 | - |
| Djibouti | - | - | 41 | - | 41 | - | - | 41 |
| Ecuador | - | - | 1 908 | - | 1 908 | - | 1 908 | - |
| Egypt | 2 593 | - | 6 182 | - | 6 182 | - | 5 878 | 2 897 |
| Eritrea | - | - | 38 | - | 38 | - | 38 | - |
| Finland | - | - | 39 834 | - | 39 834 | 25 772 | 39 834 | - |
| France | - | - | 493 429 | - | 493 429 | - | 493 429 | - |
| Gambia | 84 | - | 77 | - | 77 | - | 161 | - |
| Georgia | 818 | - | 382 | - | 382 | - | - | 1 200 |
| Germany | - | - | 745 486 | - | 745 486 | - | 745 486 | - |
| Ghana | - | - | 382 | - | 382 | - | 382 | - |
| Greece | - | - | 41 132 | - | 41 132 | - | 19 274 | 21 858 |
| Guinea | 96 | - | 229 | - | 229 | - | - | 325 |
| Guinea-Bissau | 1 473 | - | 77 | - | 77 | - | - | 1 550 |
| Hungary | - | - | 9 157 | - | 9 157 | - | 9 157 | - |
| India | 11 033 | - | 26 022 | - | 26 022 | - | 36 779 | 276 |
| Ireland | - | - | 22 435 | - | 22 435 | - | 22 435 | - |
| Israel | - | - | 31 669 | - | 31 669 | - | 31 669 | - |
| Italy | - | - | 386 498 | - | 386 498 | - | 386 498 | - |
| Jordan | 256 | - | 610 | - | 610 | - | 866 | - |
| Kenya | - | - | 610 | - | 610 | - | 610 | - |
| Latvia | - | - | 764 | - | 764 | - | 764 | - |
| Liberia | - | - | 41 | - | 41 | - | - | 41 |
| Libyan Arab Jamahiriya | 2 145 | - | 5 113 | - | 5 113 | - | - | 7 258 |
| Liechtenstein | - | - | 458 | - | 458 | - | 458 | - |
| Luxembourg | - | - | 6 105 | - | 6 105 | - | 6 105 | - |
| Lithuania | - | - | 1 297 | - | 1 297 | - | 1 297 | - |
| Mali | 1 577 | - | 153 | - | 153 | - | - | 1 730 |
| Malta | - | - | 1 144 | - | 1 144 | - | 1 144 | - |
| Mauritania | 850 | - | 77 | - | 77 | - | - | 927 |
| Mauritius | - | - | 675 | - | 675 | - | 675 | - |
| Monaco | - | - | 305 | - | 305 | - | 305 | - |
| Mongolia | - | - | 77 | - | 77 | - | 36 | 41 |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004 - 005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Morocco | 3 048 | | 3 357 | | 3 357 | | - | 6 405 |
| Netherlands | 16 | | 132 630 | | 132 630 | 360 | 132 646 | - |
| New Zealand | | | 18 391 | | 18 391 | | 18 391 | - |
| Niger | 1 546 | | 77 | | 77 | | 50 | 1 573 |
| Nigeria | 4 510 | | 5 190 | | 5 190 | 6 844 | 9 700 | - |
| Norway | | | 49 297 | | 49 297 | | 49 297 | - |
| Pakistan | | | 4 655 | | 4 655 | | 4 655 | - |
| Panama | | | 1 374 | | 1 374 | 24 | 1 374 | - |
| Paraguay | 2 144 | | 1 221 | | 1 221 | | - | 3 365 |
| Peru | 6 721 | | 9 005 | | 9 005 | 1 772 | 15 726 | - |
| Philippines | | | 7 631 | | 7 631 | | 4 139 | 3 492 |
| Poland | | | 28 846 | | 28 846 | | 28 846 | - |
| Portugal | | | 35 256 | | 35 256 | | 35 256 | - |
| Republic of Moldova | | | 153 | | 153 | | - | 153 |
| Romania | | | 4 426 | | 4 426 | | 4 426 | - |
| Rwanda | | | 21 | | 21 | | - | 21 |
| Sao Tome & Principe | 74 | | 77 | | 77 | | - | 151 |
| Saudi Arabia | | | 42 277 | | 42 277 | | 42 277 | - |
| Senegal | | | 382 | | 382 | | 179 | 203 |
| Slovakia | | | 3 282 | | 3 282 | (0) | 3 282 | - |
| Slovenia | | | 6 182 | | 6 182 | | 6 182 | - |
| Somalia | 1 873 | | 77 | | 77 | | - | 1 950 |
| South Africa | | | 31 135 | | 31 135 | | 31 135 | - |
| Spain | | | 192 210 | | 192 210 | | 90 069 | 102 141 |
| Sri Lanka | 771 | | 1 221 | | 1 221 | | 1 998 | - |
| Sweden | 32 861 | | 78 353 | | 78 353 | | 111 244 | - |
| Switzerland | | | 97 220 | | 97 220 | | 97 220 | - |
| Syrian Arab Republic | | | 7 599 | | 7 599 | | 7 599 | - |
| Tajikistan | 32 | | 77 | | 77 | | - | 109 |
| The former Yugoslav Rep. of Macedonia | | | 458 | | 458 | | 161 | 297 |
| Togo | 1 382 | | 77 | | 77 | | - | 1 459 |
| Tunisia | | | 2 290 | | 2 290 | | 1 099 | 391 |
| Uganda | 180 | | 382 | | 382 | | - | 562 |
| Ukraine | 22 295 | | 4 044 | | 4 044 | | 26 339 | - |
| United Rep. of Tanzania | | | 305 | | 305 | | 305 | - |
| United Kingdom | | | 422 459 | | 422 459 | | 422 459 | - |
| Uruguay | 7 120 | | 6 105 | | 6 105 | | 3 226 | 9 999 |
| Uzbekistan | 4 153 | | 839 | | 839 | | 839 | 4 153 |
| European Union | 345 | | 87 334 | | 87 334 | 1 024 | 87 679 | - |
| **MSL Total** | 276 459 | (5 637) | 3 512 549 | | 3 512 549 | 37 830 | 1 324 036 | 459 339 |
| | General Trust Fund for the Protection Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region | | | | | | | |
| PNL | | | 80 000 | | 80 000 | | 80 000 | - |
| China | 125 000 | | 250 000 | | 250 000 | | 250 000 | 125 000 |
| Japan | | | 200 000 | | 200 000 | | 200 000 | - |
| Republic of Korea | | | 100 000 | | 100 000 | | - | 100 000 |
| Russian Federation | 200 000 | | 630 000 | | 630 000 | | 630 000 | 425 000 |
| **PNL Total** | 325 000 | | | | | | | |
| | General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange & Tech Assistance Activities | | | | | | | |
| POL | | | 18 525 | | 18 525 | | 18 525 | - |
| Austria | | | 223 927 | | 223 927 | | 223 927 | - |
| Canada | | | 4 304 | | 4 304 | | 4 304 | - |
| European Commission (EC) | | | 26 712 | | 26 712 | | 26 712 | - |
| Finland | | | 12 000 | | 12 000 | | 12 000 | - |
| FAO | | | 653 836 | | 653 836 | | 653 836 | - |
| Germany | 67 568 | (67 568) | 2 357 000 | | 2 357 000 | | 2 357 000 | - |
| IBRD/World Bank | | | 295 800 | | 295 800 | | 295 800 | - |
| Italy | | | | | | | | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Japan | | | 50 000 | | 50 000 | | 50 000 | |
| Netherlands | | | 121 680 | | 121 680 | | 121 680 | |
| Norway | | | 88 179 | | 88 179 | | 88 179 | |
| Sweden | | | 281 137 | | 281 137 | | 281 137 | |
| Switzerland | | | 2 486 897 | | 2 486 897 | | 2 486 897 | |
| United Kingdom | | | 367 160 | | 367 160 | | 367 160 | |
| United States of America | | | 1 437 000 | | 1 437 000 | 7 386 | 1 437 000 | |
| European Union | | | 172 711 | | 172 711 | | 172 711 | |
| POL Total | 67 568 | (67 568) | 8 596 868 | | 8 596 868 | 7 386 | 8 596 868 | |
| PPL | General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade | | | | | | | |
| Canada | | | 37 328 | | 37 328 | | 37 328 | |
| European Commission (EC) | | | 6 015 | | 6 015 | | 6 015 | |
| European Union | | | 251 660 | | 251 660 | | 251 660 | |
| Germany | | | 74 567 | | 74 567 | | 74 567 | |
| Netherlands | | | 219 242 | | 219 242 | | 219 242 | |
| Norway | | | 50 006 | | 50 006 | | 50 006 | |
| Sweden | | | 33 552 | | 33 552 | | 33 552 | |
| Switzerland | | | 851 462 | | 851 462 | | 851 462 | |
| United Kingdom | | | 178 530 | | 178 530 | | 178 530 | |
| United States of America | | | 600 000 | | 600 000 | | 600 000 | |
| PPL Total | | | 2 302 362 | | 2 302 362 | | 2 302 362 | |
| ROL | General Trust Fund for Operational Budget of the Rotterdam Convention | | | | | | | |
| Argentina | | | 33 116 | | 33 116 | | | 33 116 |
| Armenia | | | 222 | | 222 | | 222 | |
| Australia | | | 55 148 | | 55 148 | | 55 148 | |
| Austria | | | 29 756 | | 29 756 | | 29 756 | |
| Belgium | | | 37 031 | | 37 031 | | 37 031 | |
| Belize | | | 93 | | 93 | | | 93 |
| Benin | | | 222 | | 222 | | | 222 |
| Bolivia | | | 312 | | 312 | | | 312 |
| Brazil | | | 52 757 | | 52 757 | | | 52 757 |
| Bulgaria | | | 589 | | 589 | | 589 | |
| Burkina Faso | | | 222 | | 222 | | | 222 |
| Burundi | | | 222 | | 222 | | | 222 |
| Cameroon | | | 277 | | 277 | | | 277 |
| Canada | | | 97 444 | | 97 444 | | 49 450 | 47 994 |
| Chad | | | 222 | | 222 | | | 222 |
| Chile | | | 5 150 | | 5 150 | | | 5 150 |
| China | | | 35 558 | | 35 558 | | | 35 558 |
| Dem. Rep. of the Congo | | | 111 | | 111 | | | 111 |
| Cook Islands | | | 222 | | 222 | | | 222 |
| Côte d'Ivoire | | | 346 | | 346 | | | 346 |
| Cyprus | | | 1 013 | | 1 013 | | | 1 013 |
| Czech Republic | | | 6 339 | | 6 339 | | 6 339 | |
| Democratic People's Rep. of Korea | | | 346 | | 346 | | | 346 |
| Denmark | | | 24 872 | | 24 872 | | 24 872 | |
| Djibouti | | | 185 | | 185 | | | 185 |
| Ecuador | | | 658 | | 658 | | 658 | |
| El Salvador | | | 762 | | 762 | | | 762 |
| Equatorial Guinea | | | 222 | | 222 | | | 222 |
| Eritrea | | | 111 | | 111 | | | 111 |
| Ethiopia | | | 222 | | 222 | | 206 | 16 |
| European Union | | | 56 293 | | 56 293 | | 56 293 | |
| Finland | | | 18 463 | | 18 463 | 15 618 | 18 463 | |
| France | | | 208 882 | | 208 882 | | 208 882 | |
| Gabon | | | 312 | | 312 | | | 312 |

| Country/organization | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Re-instatements | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Australia | 222 | | 222 | | 222 | | | 222 |
| Austria | 300 055 | | 300 055 | | 300 055 | | 300 055 | |
| Bahrain | 222 | | 222 | | 222 | | | 222 |
| Bangladesh | 16 359 | | 16 359 | | 16 359 | | | 16 359 |
| Barbados | 222 | | 222 | | 222 | | | 222 |
| Belgium | 4 965 | | 4 965 | | 4 965 | | 4 965 | |
| Bolivia | 4 861 | | 4 861 | | 4 861 | | | 4 861 |
| Brazil | 5 439 | | 5 439 | | 5 439 | | | 5 439 |
| Bulgaria | 3 031 | | 3 031 | | 3 031 | | 3 031 | |
| Canada | 169 218 | | 169 218 | | 169 218 | | | 169 218 |
| Chile | 277 | | 277 | | 277 | | 277 | |
| China | 489 960 | | 489 960 | | 489 960 | | 489 960 | |
| Colombia | 361 | | 361 | | 361 | | 361 | |
| Costa Rica | 192 | | 192 | | 192 | | | 192 |
| Croatia | 222 | | 222 | | 222 | | | 222 |
| Cyprus | 520 | | 520 | | 520 | | | 520 |
| Czech Republic | 222 | | 222 | | 222 | | | 222 |
| Denmark | 4 571 | | 4 571 | | 4 571 | | | 4 571 |
| Dominican Republic | 222 | | 222 | | 222 | | | 222 |
| Ecuador | 611 | | 611 | | 611 | | 610 | 1 |
| Egypt | 7 667 | | 7 667 | | 7 667 | | | 7 667 |
| El Salvador | 204 | | 204 | | 204 | | 204 | |
| Estonia | 14 864 | | 14 864 | | 14 864 | | 1 032 | 13 832 |
| Fiji | 222 | | 222 | | 222 | | | 222 |
| Finland | 222 | | 222 | | 222 | | | 222 |
| France | 31 | | 31 | | 31 | | | 31 |
| Gabon | 21 743 | | 21 743 | | 21 743 | | | 21 743 |
| Gambia | 222 | | 222 | | 222 | | | 222 |
| Georgia | 236 | | 236 | | 236 | | | 236 |
| Germany | 58 542 | | 58 542 | | 58 542 | | 58 542 | |
| Ghana | 7 656 | | 7 656 | | 7 656 | | 7 656 | |
| Greece | 1 455 | | 1 455 | | 1 455 | 1 231 | 1 455 | 1 231 |
| Guatemala | 23 521 | | 23 521 | | 23 521 | | 23 521 | |
| Guinea | 2 425 | | 2 425 | | 2 425 | | | 2 425 |
| Haiti | 315 | | 315 | | 315 | | | 315 |
| Holy See | 658 | | 658 | | 658 | | | 658 |
| Honduras | 416 | | 416 | | 416 | | | 416 |
| Hungary | 9 497 | | 9 497 | | 9 497 | | 9 497 | |
| Iceland | 1 663 | | 1 663 | | 1 663 | | | 1 663 |
| India | 62 214 | | 62 214 | | 62 214 | | | 62 214 |
| Indonesia | 148 | | 148 | | 148 | | | 148 |
| Iran (Islamic Republic of) | 2 078 | | 2 078 | | 2 078 | | 2 078 | |
| Ireland | 222 | | 222 | | 222 | | | 222 |
| Italy | 197 | | 197 | | 197 | | 197 | |
| Jamaica | 24 699 | | 24 699 | | 24 699 | | | 24 699 |
| Japan | 222 | | 222 | | 222 | | | 222 |
| Jordan | 4 486 | | 4 486 | | 4 486 | | 4 486 | |
| Kenya | 2 841 | | 2 841 | | 2 841 | | 2 841 | |
| Kyrgyzstan | 10 115 | | 10 115 | | 10 115 | | | 10 115 |
| Latvia | 87 294 | | 87 294 | | 87 294 | | | 87 294 |
| Lebanon | 162 | | 162 | | 162 | | | 162 |
| Lithuania | 222 | | 222 | | 222 | | | 222 |
| Luxembourg | 34 571 | | 34 571 | | 34 571 | | 34 571 | |
| Madagascar | 91 194 | | 91 194 | | 91 194 | | 91 194 | |
| Malaysia | 1 316 | | 1 316 | | 1 316 | | | 1 316 |
| Mali | 7 240 | | 7 240 | | 7 240 | | | 7 240 |
| Marshall Islands | | | | | | | | |
| Mauritius | | | | | | | | |
| Mexico | | | | | | | | |
| Monaco | | | | | | | | |
| Namibia | | | | | | | | |
| Netherlands | | | | | | | | |
| New Zealand | | | | | | | | |
| Nigeria | | | | | | | | |
| Norway | | | | | | | | |
| Oman | | | | | | | | |
| Pakistan | | | | | | | | |
| Panama | | | | | | | | |
| Paraguay | | | | | | | | |
| Portugal | | | | | | | | |
| Qatar | | | | | | | | |
| Republic of Korea | | | | | | | | |
| Rep. of Moldova | | | | | | | | |
| Romania | | | | | | | | |
| Rwanda | | | | | | | | |
| Samoa | | | | | | | | |
| Saudi Arabia | | | | | | | | |
| Senegal | | | | | | | | |
| Singapore | | | | | | | | |
| Slovakia | | | | | | | | |
| South Africa | | | | | | | | |
| Spain | | | | | | | | |
| Sudan | | | | | | | | |
| Suriname | | | | | | | | |
| Sweden | | | | | | | | |
| Switzerland | | | | | | | | |
| Syrian Arab Republic | | | | | | | | |
| Thailand | | | | | | | | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Togo | | | 222 | | 222 | | | 222 |
| Ukraine | | | 1 351 | | 1 351 | | | 1 351 |
| United Arab Emirates | | | 8 141 | | 8 141 | | | 8 141 |
| United Kingdom | | | 212 242 | | 212 242 | | 212 242 | |
| United Rep. of Tanzania | | | 222 | | 222 | | | 222 |
| Uruguay | | | 1 663 | | 1 663 | | | 1 663 |
| Venezuela | | | 2 468 | | 2 468 | | | 2 468 |
| **ROL Total** | | | 3 131 328 | | 3 131 328 | 110 812 | 2 509 954 | 621 374 |
| RVL | Special Trust Fund for the Rotterdam Convention on the PIC Procedure for certain Hazardous Chemicals and Pesticides in International Trade | | | | | | | |
| Germany | | | 18 109 | | 18 109 | | 18 109 | |
| Netherlands | | | 188 035 | | 188 035 | | 188 035 | |
| Norway | | | 23 187 | | 23 187 | | 23 187 | |
| Sweden | | | 20 027 | | 20 027 | | 20 027 | |
| United States of America | | | 500 000 | | 500 000 | | 500 000 | |
| **RVL Total** | | | 749 358 | | 749 358 | | 749 358 | |
| SCL | General Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention | | | | | | | |
| Albania | | | | | | 458 | | |
| Antigua and Barbuda | | | | | | 364 | | |
| Czech Republic | | | | | | 11 256 | | |
| Ethiopia | | | | | | 364 | | |
| Finland | | | | | | 32 783 | | |
| Iceland | | | | | | 2 091 | | |
| New Zealand | | | | | | 13 593 | | |
| Slovakia | | | | | | 3 137 | | |
| Slovenia | | | | | | 5 044 | | |
| Switzerland | | | | | | 113 426 | | |
| Thailand | | | | | | 364 | | |
| United Kingdom | | | | | | 376 852 | | |
| **SCL Total** | | | | | | 559 732 | | |
| SOL | GTF for Financing Activities on Research & Observations to Vienna Convention | | | | | | | |
| Finland | | | 6 138 | | 6 138 | | 6 138 | |
| Kazakhstan | | | 3 000 | | 3 000 | | 3 000 | |
| Spain | | | 6 306 | | 6 306 | | 6 306 | |
| United Kingdom | | | 17 538 | | 17 538 | | 17 538 | |
| **SOL Total** | | | 32 982 | | 32 982 | | 32 982 | |
| SVL | Special Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention | | | | | | | |
| European Union | | | | | | 83 615 | | |
| Norway | | | | | | 41 733 | | |
| Sweden | | | | | | 145 132 | | |
| United States of America | | | | | | 987 000 | | |
| **SVL Total** | | | | | | 1 257 480 | | |
| VCL | Trust Fund for the Vienna Convention for the Protection of the Ozone Layer | | | | | | | |
| Argentina | 15 536 | | 17 125 | | 17 125 | | | 32 661 |
| Australia | | | 24 249 | | 24 249 | | 24 249 | |
| Austria | | | 14 114 | | 14 114 | | 14 114 | |
| Azerbaijan | 2 429 | | | | | | | 2 429 |
| Belgium | | | 16 826 | | 16 826 | | 16 826 | |
| Brazil | 6 945 | | 35 621 | | 35 621 | | | 42 566 |
| Canada | | | 38 125 | | 38 125 | | 38 125 | |
| Chile | | | 3 160 | | 3 160 | | 616 | 2 544 |
| China | | | 22 833 | | 22 833 | | 22 833 | |
| Colombia | 309 | | 2 995 | | 2 995 | | 599 | 2 705 |
| Czech Republic | | | 3 025 | | 3 025 | | 3 025 | |
| Denmark | | | 11 163 | | 11 163 | | 11 163 | |
| Finland | | | 7 780 | | 7 780 | | 7 780 | |
| France | | | 96 370 | | 96 370 | | 96 370 | |

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004-2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Georgia | 2 849 | | | | | | | 2 849 |
| Germany | | | 145 599 | | 145 599 | | 145 599 | |
| Greece | | | 8 033 | | 8 033 | | 2 436 | 5 597 |
| Hungary | | | 1 788 | | 1 788 | | 1 788 | |
| India | | | 5 082 | | 5 082 | | 1 541 | 3 541 |
| Indonesia | 3 200 | | 2 981 | | 2 981 | 3 125 | 6 181 | |
| Iran (Islamic Republic of) | 1 893 | | 8 054 | | 8 054 | | 9 863 | 1 484 |
| Ireland | | | 4 382 | | 4 382 | | 4 382 | |
| Israel | | | 6 186 | | 6 186 | 3 809 | 6 186 | |
| Italy | 14 716 | | 75 488 | | 75 488 | | 90 204 | |
| Japan | 20 000 | | 296 865 | | 296 865 | | 296 865 | 20 000 |
| Kuwait | | | 2 191 | | 2 191 | | 664 | 1 527 |
| Libyan Arab Jamahiriya | 1 311 | | (8) | 8 | | 1 320 | 1 311 | |
| Malaysia | | | 3 502 | | 3 502 | | 3 502 | |
| Mexico | | | 16 186 | | 16 186 | 12 814 | 16 186 | |
| Netherlands | 37 | | 95 926 | | 95 926 | | 95 926 | |
| New Zealand | | | 3 592 | | 3 592 | | 3 592 | |
| Norway | | | 9 584 | | 9 584 | | 9 584 | |
| Peru | 341 | | 1 758 | | 1 758 | | | 2 101 |
| Poland | | | 5 633 | | 5 633 | | 5 633 | |
| Portugal | | | 6 886 | | 6 886 | | 6 886 | |
| Republic of Korea | | | 27 587 | | 27 587 | | 17 365 | 10 222 |
| Russian Federation | | | 17 885 | | 17 885 | | 17 885 | |
| Saudi Arabia | | | 8 257 | | 8 257 | 3 566 | 8 257 | |
| Singapore | | | 5 857 | | 5 857 | | 5 857 | |
| South Africa | 1 166 | | 6 081 | | 6 081 | | 3 330 | 4 237 |
| Spain | | | 37 540 | | 37 540 | | 37 540 | |
| Sweden | 36 | | 15 303 | | 15 303 | | 15 339 | |
| Switzerland | | | 16 988 | | 16 988 | | 16 988 | |
| Thailand | | | 4 382 | | 4 382 | | 4 382 | |
| Turkey | | | 6 558 | | 6 558 | | 5 558 | |
| United Arab Emirates | 3 700 | | 3 011 | | 3 011 | | 3 011 | 3 700 |
| United Kingdom | | | 82 509 | | 82 509 | | 82 509 | |
| United States of America | 369 500 | | 327 891 | | 327 891 | | 250 000 | 119 484 |
| Uzbekistan | 383 | | | | | | | 383 |
| Venezuela | 1 150 | | 3 100 | | 3 100 | | 940 | 1 160 |
| Yugoslavia | 13 302 | | | | | | | 13 302 |
| European Union | | | 37 899 | | 37 899 | | 37 899 | |
| VCL Total | 734 796 | | 1 515 918 | 8 | 1 515 926 | 29 586 | 1 377 535 | 371 987 |
| WAI | Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region | | | | | | | |
| South Africa | | | 37 500 | | 37 500 | | 37 500 | |
| WAL Total | | | 37 500 | | 37 500 | | 37 500 | |
| WPL | GTF to Provide Supp to the Global Environ Monitoring Sys/Water Prog Office | | | | | | | |
| Canada | | | 400 040 | | 400 040 | | 400 040 | |
| WPL Total | | | 400 040 | | 400 040 | | 400 040 | |
| Total General Trust Funds | 18 039 115 | (1 901 784) | 121 829 526 | (53 137) | 121 776 389 | 9 125 106 | 120 192 934 | 18 120 786 |

| Unpaid Pledges for 2004-2005 and Prior Years | |
|---|---|
| Within one year | 5 524 794 |
| One year and over | 12 595 992 |
| Total | 18 120 786 |

Statement VI

## Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

### Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Voluntary contributions | Sch 6.1 | 264 606 | 283 822 |
| Interest income | | 12 670 | 18 321 |
| Miscellaneous income | | 17 203 | 12 426 |
| Total income | | 294 479 | 314 569 |
| **Expenditure** | | | |
| Staff and other personnel costs | | 5 944 | 5 064 |
| Contractual services | | 1 635 | 976 |
| Travel | | 477 | 362 |
| Operating expenses | | 955 | 672 |
| Acquisitions | | 936 | 683 |
| Programme support costs | Statement IX | 591 | 465 |
| UNEP managed activities | See note (a) below | 26 140 | 17 832 |
| UNDP managed activities | | 59 751 | 67 666 |
| UNIDO managed activities | | 51 012 | 68 880 |
| World Bank managed activities | | 151 656 | 135 794 |
| Total Expenditure | | 339 107 | 298 414 |
| Excess/(shortfall) of income over expenditure | | (44 628) | 16 155 |
| Prior period adjustments | | (2 863) | 197 |
| Net excess/(shortfall) of income over expenditure | | (47 491) | 16 352 |
| Reserves and fund balances, beginning of period | | 562 689 | 546 337 |
| Reserves and fund balances, end of period | | 515 198 | 562 689 |

### Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Cash and term deposits | Sch 3.1 | 864 | 951 |
| Cash pool – US dollar | Sch 3 | 9 926 | 72 566 |
| Advances provided to implementing agencies | | 252 961 | 193 001 |
| Accounts receivable: | | | |
| Voluntary contributions receivable | Sch 6.1 | 165 173 | 163 567 |
| Inter-fund balances | Note 7 | 3 750 | 7 237 |
| Other | | | 169 |
| Promissory notes | See note (b) below | 90 929 | 126 945 |
| Other assets | | 9 | 19 |
| Total assets | | 523 612 | 564 515 |
| **Liabilities** | | | |
| Payments or contributions received in advance | | 4 466 | 1 235 |
| Unliquidated obligations | | 437 | 354 |
| Accounts payable: | | | |
| Other | | 3 512 | 237 |
| Total liabilities | | 8 414 | 1 826 |
| **Reserves and fund balances** | | | |
| Cumulative surplus | | 515 198 | 562 689 |
| Total reserves and fund balances | | 515 198 | 562 689 |
| Total liabilities, reserves and fund balances | | 523 612 | 564 515 |

## Statement of cash flow
## for the biennium 2004-2005 ended 31 December 2005

| | | |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net excess/(shortfall) of income over expenditure | (47 491) | 16 352 |
| (Increase)/decrease in: | | |
| Contributions receivable | (1 612) | (23 803) |
| Net advances provided to implementing agencies | (59 960) | 24 072 |
| Other accounts receivable | 169 | 309 |
| Other assets | 16 | (14) |
| Increase/(decrease) in: | | |
| Payments or contributions received in advance | 3 230 | (172) |
| Unliquidated obligations | 83 | 185 |
| Other accounts payable | 3 275 | (286) |
| Interfund balances payable | 3 527 | (7 550) |
| Less: interest income | (12 670) | (18 321) |
| Net cash flows from operating activities | (111 433) | (9 228) |
| **Cash flows from investing activities** | | |
| (Increase)/decrease in promissory notes | 36 016 | (31 761) |
| (Increase)/decrease in cash pools | 62 660 | 19 530 |
| Plus: interest income | 12 670 | 18 321 |
| Net cash flow from investing activities | 111 346 | 6 090 |
| **Cash flows from financing activities** | | |
| Net increase/(decrease) in cash and term deposits | (87) | (3 138) |
| Cash and term deposits, beginning of period | 951 | 4 089 |
| Cash and term deposits, end of period | 864 | 951 |

(a)The reported expenditure includes the changes in prior period expenditures as reported by the implementing agencies and treated as part of the current year expenditures.

(i) For ease of monitoring and to avoid delay the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2005 based on their agreement that they will provide audited expenditures immediately they become available.

(ii) The Treasurer also recorded US$9,216,000 in the current period resulting from changes between the audited and unaudited expenditures submitted by UNDP, UNIDO and WB-IBRD for prior periods.

(iii) This practice is approved by the Executive Committee of the Multilateral Fund.

(b)The promissory note stock includes notes amounting to US$70,200,000 assigned to implementing agencies.

Schedule 6.1

**Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer**
Status of Contributions as at 31 December 2005
(United States Dollars)

| Countries/organizations | Unpaid pledges as at 1 January 2004 | Adjustments to prior years' pledges and receipts | Pledges for 2004 -2005 | Revaluations | Net pledges | Collections for future years | Collections in 2004-2005 for 2004-2005 and prior years | Unpaid pledges for 2004-2005 and prior years |
|---|---|---|---|---|---|---|---|---|
| Australia | 80 678 | - | 6 209 742 | (1 767) | 6 207 975 | - | 6 219 354 | 69 299 |
| Austria | - | - | 3 665 693 | - | 3 665 693 | - | 3 665 693 | - |
| Azerbaijan | 729 120 | - | 15 370 | - | 15 370 | - | 96 753 | 647 737 |
| Belarus | 2 497 285 | - | 73 006 | - | 73 006 | - | - | 2 570 292 |
| Belgium | - | - | 4 372 703 | - | 4 372 703 | - | 2 186 351 | 2 186 352 |
| Bulgaria | - | - | 49 952 | - | 49 952 | - | 49 952 | - |
| Canada | - | - | 9 221 870 | - | 9 221 870 | 517 266 | 9 221 870 | - |
| Czech Republic | - | - | 660 901 | - | 660 901 | - | 660 901 | - |
| Denmark | 1 450 523 | - | 2 901 047 | - | 2 901 047 | - | 4 351 570 | - |
| Estonia | - | - | 38 424 | - | 38 424 | - | 38 424 | - |
| Finland | 103 927 | - | 2 021 127 | - | 2 021 127 | - | 2 021 127 | 103 927 |
| France | 7 308 065 | - | 20 095 233 | - | 20 095 233 | 45 765 | 26 710 010 | 693 288 |
| Germany | 171 486 | - | 22 626 054 | - | 22 626 054 | 52 628 | 22 626 054 | 171 486 |
| Greece | 1 490 415 | - | 2 086 448 | (23 286) | 2 063 162 | - | 474 276 | 3 079 301 |
| Hungary | - | - | 464 936 | - | 464 936 | - | 464 936 | - |
| Iceland | - | - | 126 800 | - | 126 800 | - | 126 800 | - |
| Ireland | - | - | 1 141 206 | - | 1 141 206 | - | 1 141 206 | - |
| Israel | 1 984 241 | (807 732) | 2 409 214 | (46 421) | 2 362 793 | - | 110 001 | 3 429 301 |
| Italy | 1 961 185 | (1 961 185) | 17 103 027 | - | 17 103 027 | - | 15 689 475 | 1 413 552 |
| Japan | 10 836 933 | (294 247) | 54 920 791 | - | 54 920 791 | 3 559 500 | 54 626 544 | 10 836 933 |
| Latvia | - | - | 38 424 | - | 38 424 | - | 38 424 | - |
| Liechtenstein | 11 527 | - | 23 055 | - | 23 055 | - | 34 582 | - |
| Lithuania | 387 543 | - | 65 322 | - | 65 322 | - | - | 452 864 |
| Luxembourg | - | - | 307 396 | - | 307 396 | - | 307 396 | - |
| Monaco | - | - | 15 370 | - | 15 370 | - | 15 370 | - |
| Netherlands | - | - | 6 728 123 | - | 6 728 123 | - | 6 728 123 | - |
| New Zealand | - | - | 933 714 | - | 933 714 | - | 933 714 | - |
| Norway | - | - | 2 505 275 | - | 2 505 275 | - | 2 505 275 | - |
| Poland | 968 364 | - | 1 225 740 | - | 1 225 740 | - | 2 194 104 | - |
| Portugal | 895 290 | - | 1 688 880 | - | 1 688 880 | - | 58 844 | 2 525 326 |
| Russian Federation | 89 121 167 | - | 4 610 935 | - | 4 610 935 | - | - | 93 732 102 |
| Slovakia | - | - | 165 225 | - | 165 225 | - | 165 225 | - |
| Slovenia | - | - | 311 238 | - | 311 238 | - | 311 238 | - |
| Spain | 975 597 | - | 8 168 688 | - | 8 168 688 | - | 9 139 885 | 4 400 |
| Sweden | - | 57 429 | 3 235 765 | (5 074) | 3 230 691 | - | 3 281 683 | 6 437 |
| Switzerland | 24 000 | - | 3 916 333 | 1 424 | 3 917 757 | 290 015 | 3 941 757 | - |
| Tajikistan | 87 459 | - | 3 842 | - | 3 842 | - | - | 91 302 |
| Turkmenistan | 281 718 | - | 5 764 | - | 5 764 | - | 5 764 | 281 718 |
| Ukraine | 7 814 408 | - | 203 650 | - | 203 650 | - | - | 8 018 057 |
| United Kingdom | 500 037 | - | 21 437 005 | - | 21 437 005 | - | 21 437 005 | 500 037 |
| United States of America | 33 513 901 | - | 58 770 000 | - | 58 770 000 | - | 58 311 268 | 33 972 633 |
| Uzbekistan | 371 834 | - | 42 267 | - | 42 267 | - | 21 133 | 392 968 |
| Total | 163 566 703 | (3 005 735) | 264 605 555 | (75 124) | 264 530 431 | 4 465 174 | 259 912 087 | 165 179 312 |

| Unpaid Pledges for 2004-2005 and Prior Years | |
|---|---|
| Within one year | 38 875 869 |
| One year and over | 126 303 443 |
| Total | 165 179 312 |

## Statement VII

**UNEP Technical Cooperation Trust Funds**

| | Reference | Technical Cooperation Trust Fund to Assist the Implementation of Agenda 21 in Europe and to Strengthen the Pan-European Environmental cooperation (Financed by the Government of the Netherlands) | Technical Cooperation Trust Fund in Support of the UNEP/net Implementation Centre (Financed by the Government of Norway) | Technical Cooperation Trust Fund to Assist Developing Countries to Take Action in Accordance with Agenda 21 (Financed by the Government of Sweden) | Technical Cooperation Trust Fund for the Implementation of the Agreement with Belgium | Technical Cooperation Trust Fund to Provide Consultancies to Developing Countries (Financed by the Government of Finland) | Technical Cooperation Trust Fund to Assist the International Agricultural Research Centres (IARCs) of the Consultative Group on International Agricultural Research (CGIAR) in the Use of Geog. Info. Systems in Agriculture Research Mgmt | Technical Cooperation Trust Fund in Support of the Network for Environmental Training at Tertiary Level in Asia and the Pacific (NETTLAP) (Financed by the Government of Denmark) | Technical Cooperation Trust Fund for the Partnership Agreement Between the Govt of the Netherlands & UNEP | Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands) |
|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | AHI | ANI | ASI | BPL | CDL | CGL | DNL | DPL | ELL |
| (Thousands of United States dollars) | | | | | | | | | | |
| **Income** | | | | | | | | | | |
| Voluntary contributions | | - | - | - | 5 600 | - | - | - | 10 200 | 1 361 |
| Interest income | | 2 | - | 7 | 145 | - | - | 1 | 125 | 77 |
| Miscellaneous income | | - | - | - | - | - | - | - | - | - |
| Total Income | | 2 | - | 7 | 5 745 | - | - | 1 | 10 325 | 1 438 |
| **Expenditure** | | | | | | | | | | |
| Staff and other personnel costs | | - | - | - | 119 | - | - | - | 465 | 525 |
| Contractual services | | - | - | - | 2 444 | - | - | - | 7 313 | 925 |
| Travel | | - | - | - | 17 | - | - | - | 209 | 33 |
| Operating expenses | | - | - | - | 68 | - | - | - | 504 | 292 |
| Acquisitions | | - | - | - | 21 | - | - | - | 18 | 14 |
| Programme support costs | Statement IX | - | - | - | 209 | - | - | - | 572 | 246 |
| Total Expenditure | | - | - | - | 2 898 | - | - | - | 9 081 | 2 135 |
| Excess/(shortfall) of income over expenditure | | 2 | - | 7 | 2 847 | - | - | 1 | 1 244 | (697) |
| Prior period adjustments | | - | - | - | - | - | - | - | (45) | (1) |
| Net excess/(shortfall) of income over expenditure | | 2 | - | 7 | 2 847 | - | - | 1 | 1 199 | (698) |
| Provisional savings on or cancellation of prior periods' obligations | | - | - | - | - | - | - | - | - | - |
| Transfer to other funds | | - | - | - | - | - | - | - | - | - |
| Refund to donors | | - | - | - | - | - | - | (42) | - | - |
| Reserves and fund balances, beginning of period | | 48 | (418) | 137 | - | 4 | 4 | 42 | 1 970 | 1 509 |
| Reserves and fund balances, end of period | | 50 | (418) | 144 | 2 847 | 4 | 4 | 1 | 3 169 | 811 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | |
| **Assets** | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | - | - | - | - | - | - | - | - | - |
| Cash pool - US dollar | Schedule 3.1 | 52 | - | 149 | 4 642 | 4 | 4 | 42 | 1 748 | 1 515 |
| Accounts receivable: | | | | | | | | | | |
| Voluntary contributions receivable | | - | - | - | - | - | - | - | - | - |
| Inter-fund balances | Note 7 | - | - | 1 | - | - | - | - | 2 877 | - |
| Other | | - | 7 | - | 206 | - | - | - | 35 | 139 |
| Other Assets | | - | - | - | - | - | - | - | 37 | 19 |
| Total assets | | 52 | 7 | 150 | 4 848 | 4 | 4 | 42 | 4 697 | 1 673 |
| **Liabilities** | | | | | | | | | | |
| Unliquidated obligations | | - | - | - | 957 | - | - | - | 1 289 | 504 |
| Accounts payable: | | | | | | | | | | |
| Inter-fund balances | Note 7 | 2 | 425 | 6 | 1 023 | - | - | 41 | - | 300 |
| Other | | - | - | - | 21 | - | - | - | 229 | 58 |
| Total liabilities | | 2 | 425 | 6 | 2 001 | - | - | 41 | 1 518 | 862 |
| **Reserves and fund balances** | | | | | | | | | | |
| Cumulative surplus | | 50 | (418) | 144 | 2 847 | 4 | 4 | 1 | 3 169 | 811 |
| Total reserves and fund balances | | 50 | (418) | 144 | 2 847 | 4 | 4 | 1 | 3 169 | 811 |
| Total liabilities, reserves and fund balances | | 52 | 7 | 150 | 4 848 | 4 | 4 | 42 | 4 687 | 1 673 |

UNEP Technical Cooperation Trust Funds

| | | Technical Cooperation Trust Fund for Activities in Developing Countries on Environmental Awareness and Machinery (Financed by the Government of Germany) | Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Projects Implementation | Technical Cooperation Trust Fund for the Organization of a Technology Transfer Workshop on the Implementation of the Montreal Protocol for French Speaking African Countries (Financed by the Government of France) | Technical Cooperation Trust Fund for UNEP's Implementation of the Activities Funded by the Global Environment Facility | Technical Cooperation Trust Fund for the Implementation of Activities funded by the United Nations Fund for International Partnerships (UNFIP) | Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID Financed by the Government of the United States of America | Technical Cooperation Trust Fund for the Production of an Information Video Booklet on Working Safely with Hydrocarbons in Domestic and Small Scale Commercial Refrigeration (Financed by the Government of Germany) | Technical Cooperation Trust Fund in Support of the Coordination Office of the Global Programme Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Netherlands) | Technical Cooperation Trust Fund in Support of UNEP's Implementation of Enabling and Renewing Environmental Projects (Financed by the Government of Germany) |
|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | EML | FBL | FML | GFL | GAL | GUL | GML | GNL | GTL |
| (Thousands of United States dollars) | Reference | | | | | | | | | |
| **Income** | | | | | | | | | | |
| Voluntary contributions | | | 14 717 | | 89 410 | 12 311 | 80 | | 309 | |
| Interest income | | 9 | 982 | | 687 | 1 | 2 | | 20 | |
| Miscellaneous income | | | | | | | | | | |
| Total income | | 9 | 15 699 | | 90 097 | 12 312 | 82 | | 329 | |
| **Expenditure** | | | | | | | | | | |
| Staff and other personnel costs | | | 9 367 | | 27 608 | 3 533 | | | 307 | |
| Contractual services | | | 346 | | 49 834 | 8 121 | 87 | | 147 | |
| Travel | | | 1 034 | | 6 010 | 697 | | | 4 | |
| Operating expenses | | | 217 | | 20 643 | 1 196 | | | 33 | |
| Acquisitions | | | | | | 408 | | | | |
| Programme support costs | Statement IX | | | | 5 170 | 599 | 11 | | 148 | |
| Total Expenditure | | | 10 964 | | 109 265 | 12 514 | 98 | | 1 289 | |
| Excess/(shortfall) of income over expenditure | | 9 | 4 735 | | (19 168) | (202) | (16) | | (360) | |
| Prior period adjustments | | | (101) | | (1 336) | 1 | | | | |
| Net excess/(shortfall) of income over expenditure | | 9 | 4 634 | | (20 504) | (201) | (16) | | (360) | |
| Prior-period savings on or cancellation of prior periods' obligations | | | | | 5 | | | | | |
| Transfer to other funds | | | | | | | | | | |
| Refund to donors | | | | | | | | (3) | | |
| Reserves and fund balances, beginning of period | | 188 | 15 715 | 10 | 76 613 | (5) | 72 | 3 | 365 | |
| Reserves and fund balances, end of period | | 197 | 20 349 | 10 | 56 114 | (206) | 26 | | (173) | |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | |
| **Assets** | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | | | | 567 | | | | | |
| Cash pool - US dollar | Schedule 3.1 | 205 | 20 045 | 10 | 23 487 | 1 | 17 | | 248 | |
| Accounts receivable | | | | | | | | | | |
| Voluntary contributions receivable | | | | | | | | | | |
| Inter-fund balances | Note 7 | | | | 5 289 | | 21 | | | |
| Other | | | 304 | | 37 749 | 2 340 | | | | 3 |
| Other Assets | | | 94 | | 84 | | | | | |
| Total assets | | 205 | 21 043 | 10 | 67 176 | 2 341 | 38 | | 248 | 3 |
| **Liabilities** | | | | | | | | | | |
| Unliquidated obligations | | | 265 | | 7 856 | 1 348 | 12 | | 105 | |
| Accounts payable | | | | | | | | | | |
| Inter-fund balances | Note 7 | 8 | 324 | | | 3 127 | | | 301 | 3 |
| Other | | | 105 | | 3 206 | 72 | | | 15 | |
| Total liabilities | | 8 | 694 | | 11 062 | 2 547 | 12 | | 421 | 3 |
| **Reserves and fund balances** | | | | | | | | | | |
| Cumulative surplus | | 197 | 20 349 | 10 | 56 114 | (206) | 26 | | (173) | |
| Total reserves and fund balances | | 197 | 20 349 | 10 | 56 114 | (206) | 26 | | (173) | |
| Total liabilities, reserves and fund balances | | 205 | 21 043 | 10 | 67 176 | 2 341 | 38 | | 248 | 3 |

## UNEP Technical Cooperation Trust Funds

| | | Technical Cooperation Trust Fund for the Provision of Support to the Global International Waters Projects (Financed by the Government of Finland) | Technical Cooperation Trust Fund in Support of the Meetings of the UNEP High Level Committee of Ministers and Officials (Financed by the Government of the United States of America) | Technical Co-operation TF for Ireland Aid Multilateral Environ Fund for Africa | Technical Cooperation Trust Fund for UNEP's Implementation of the Multilateral Fund Activities | Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden) | INFOTERRA Technical Cooperation Trust Fund (Financed by the Government of the United States of America) | Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan | Technical Cooperation Trust Fund to Support Activities on Environmental Issues (Financed by the Government of Japan) | Technical Cooperation Trust Fund for the Promotion of Cleaner Production Investments in Developing Countries (Financed by the Government of Norway) | Technical Cooperation for the Management of UNEP/GEF National Adaptation Programme of Action for Least Developed Countries (LDCs) | Technical Cooperation Trust Fund to Promote Technical Cooperation and Assistance in Industrial, Environmental and Raw Material Management (Financed by the Government of Sweden) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | GWL | HAL | IAL | IML | IPL | ITL | JCL | JGL | KTL | LDL | MHL |
| (Thousands of United States dollars) | **Reference** | | | | | | | | | | | |
| **Income** | | | | | | | | | | | | |
| Voluntary contributions | | 155 | | 1 294 | 34 131 | 569 | | 3 900 | | | 1 099 | |
| Interest income | | 1 | 7 | 82 | 920 | 11 | | 13 | 22 | 29 | 75 | 4 |
| Miscellaneous income | | | | | | | | | | | | |
| Total Income | | 156 | 7 | 1 376 | 35 051 | 580 | | 3 913 | 22 | 29 | 1 174 | 4 |
| **Expenditure** | | | | | | | | | | | | |
| Staff and other personnel costs | | 220 | | 21 | 9 924 | 278 | | 2 421 | | 135 | 394 | |
| Contractual services | | 97 | | 1 304 | 7 007 | 10 | | 172 | (13) | 1 | 192 | |
| Travel | | 35 | | 10 | 1 374 | 57 | | 144 | | | 33 | |
| Operating expenses | | 53 | | (13) | 4 075 | 75 | | 238 | | | 471 | |
| Acquisitions | | | | | 1 768 | 4 | | 6 | | | 44 | |
| Programme support costs | Statement IX | | | 172 | 1 991 | 55 | | 366 | (2) | 18 | | |
| Total Expenditure | | 405 | | 1 494 | 26 139 | 480 | | 3 347 | (15) | 154 | 1 134 | |
| Excess/(shortfall) of income over expenditure | | (25) | 7 | (118) | 8 912 | 100 | | 566 | 37 | (125) | 40 | 4 |
| Prior period adjustments | | 245 | | | | | | (4) | | | | |
| Net excess/(shortfall) of income over expenditure | | (8) | 7 | (118) | 8 912 | 100 | | 562 | 37 | (125) | 40 | 4 |
| Provisional savings on or cancellation of prior periods' obligations | | | | | | | | | | | | |
| Transfer to other funds | | | (133) | | | | | | | (204) | | |
| Refund to donors | | | | | | | | | | | | |
| Reserves and fund balances, beginning of period | | 69 | 126 | 1 307 | 10 549 | 196 | | 539 | 435 | 704 | 1 680 | 76 |
| Reserves and fund balances, end of period | | 61 | | 1 189 | 19 461 | 296 | | 1 101 | 472 | 375 | 1 720 | 80 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | | | | | | | | | | | |
| Cash pool - US dollar | Schedule 3.1 | | 138 | 1 941 | 19 590 | 160 | | | 490 | 400 | 1 443 | 83 |
| Accounts receivable | | | | | | | | | | | | |
| Voluntary contributions receivable | | | | | | | | | | | | |
| Inter-fund balances | Note 7 | 66 | | | 3 519 | 139 | | 760 | | | | |
| Other | | | | | 2 671 | 5 | | 507 | | | 731 | |
| Other Assets | | | | | 17 | | | | | | | |
| Total assets | | 66 | 138 | 1 941 | 25 797 | 304 | | 1 267 | 490 | 400 | 2 174 | 83 |
| **Liabilities** | | | | | | | | | | | | |
| Unliquidated obligations | | 7 | | 298 | 4 739 | | | 132 | | | | |
| Accounts payable | | | | | | | | | | | | |
| Inter-fund balances | Note 7 | | 138 | 367 | | | | | 18 | 15 | 430 | 3 |
| Other | | (2) | | 87 | 1 597 | 8 | | 34 | | 10 | 24 | |
| Total liabilities | | 5 | 138 | 752 | 6 336 | 8 | | 166 | 18 | 25 | 454 | 3 |
| **Reserves and fund balances** | | | | | | | | | | | | |
| Cumulative surplus | | 61 | | 1 189 | 19 461 | 296 | | 1 101 | 472 | 375 | 1 720 | 80 |
| Total reserves and fund balances | | 61 | | 1 189 | 19 461 | 296 | | 1 101 | 472 | 375 | 1 720 | 80 |
| Total liabilities, reserves and fund balances | | 66 | 138 | 1 941 | 25 797 | 304 | | 1 267 | 490 | 400 | 2 174 | 83 |

| | | Technical Co-operation TF on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South East Asia | Technical Cooperation Trust Fund for the Promotion of Renewable Energy in the Mediterranean Region | TCTF to Support the Implementation of the Rotterdam & Stockholm Convention in Developing Countries | Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America) | Technical Cooperation Trust Fund for the Implementation of the Agreement with Sweden | Technical Cooperation Trust Fund for the UNEP/GEF Strategic Partnership | TC Trust Fund for enhancement of cooperation between UNEP and UNCC | Technical Cooperation Trust Fund for the Implementation of UNEP-UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development | Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland) | | UNEP Technical Cooperation Trust Funds Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | MRL | REL | RSL | RUL | SEL | SPL | UCL | UTL | VML | Eliminations | 2005 | 2003 |
| (Thousands of United States dollars) | Reference | | | | | | | | | | | | |
| **Income** | | | | | | | | | | | | | |
| Voluntary contributions | | 378 | 2 614 | - | - | 3 589 | - | 721 | 1 074 | - | - | 184 082 | 163 525 |
| Interest income | | 13 | 95 | 11 | 27 | 1 | 1 | 33 | 32 | 23 | - | 3 456 | 5 243 |
| Miscellaneous income | | - | - | - | - | - | 7 | - | - | - | - | 7 | 43 |
| Total income | | 391 | 2 709 | 11 | 27 | 3 590 | 8 | 754 | 1 106 | 23 | - | 187 547 | 168 811 |
| **Expenditure** | | | | | | | | | | | | | |
| Staff and other personnel costs | | 248 | 333 | - | - | 51 | 101 | 1 123 | 197 | - | - | 58 090 | 36 292 |
| Contractual services | | 84 | 479 | - | - | 514 | 15 | 21 | 117 | 16 | - | 77 283 | 44 910 |
| Travel | | 23 | 68 | - | - | - | - | 104 | 48 | - | - | 9 900 | 6 203 |
| Operating expenses | | 34 | 15 | 126 | - | - | 1 | 128 | 205 | 30 | - | 28 349 | 19 832 |
| Acquisitions | | 9 | - | - | - | - | - | 29 | 4 | - | - | 7 495 | 4 295 |
| Programme support costs | Statement IX | 52 | 116 | 16 | - | 45 | - | 183 | 58 | 6 | - | 4 868 | 3 329 |
| Total Expenditure | | 450 | 1 011 | 142 | - | 610 | 117 | 1 588 | 629 | 52 | - | 185 985 | 114 861 |
| Excess/(shortfall) of income over expenditure | | (59) | 1 698 | (131) | 27 | 2 980 | (109) | (834) | 477 | (29) | - | 1 562 | 53 950 |
| Prior period adjustments | | 12 | - | - | (219) | - | (3) | - | - | (106) | - | (1 557) | (4 458) |
| Net excess/(shortfall) of income over expenditure | | (47) | 1 698 | (131) | (192) | 2 980 | (112) | (834) | 477 | (135) | - | 5 | 49 492 |
| Provisional savings on or cancellation of prior periods' obligations | | - | - | - | - | - | - | - | - | - | - | 5 | 80 |
| Transfer to other funds | | - | - | - | (416) | - | - | - | - | - | - | (552) | - |
| Refund to donors | | - | - | - | - | - | - | - | - | - | - | (429) | (121) |
| Reserves and fund balances, beginning of period | | 239 | 853 | 310 | 608 | - | 119 | 1 073 | 434 | 504 | - | 116 083 | 66 632 |
| Reserves and fund balances, end of period | | 192 | 2 551 | 179 | - | 2 980 | 7 | 239 | 911 | 369 | - | 115 112 | 116 083 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | | | |
| Cash and term deposits | Schedule 3.1 | - | - | - | - | - | - | - | - | - | - | 567 | 322 |
| Cash pool - US dollar | Schedule 3.1 | 296 | 2 261 | 219 | 434 | 149 | 14 | 754 | 710 | 454 | - | 82 305 | 116 188 |
| Accounts receivable | | | | | | | | | | | | | |
| Voluntary contributions receivable | | - | - | - | - | - | - | - | - | - | - | - | 491 |
| Inter-fund balances | Note 7 | - | 118 | - | - | 2 862 | - | - | 179 | - | (5 293) | 10 538 | 136 |
| Other | | - | 227 | - | - | - | - | 9 | 101 | - | - | 45 024 | 34 688 |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | 251 | 150 |
| Total assets | | 296 | 2 606 | 219 | 434 | 3 011 | 14 | 763 | 990 | 454 | (5 293) | 138 685 | 151 975 |
| **Liabilities** | | | | | | | | | | | | | |
| Unliquidated obligations | | - | 54 | - | 1 | 31 | 1 | 20 | 27 | 40 | - | 17 686 | 8 395 |
| Accounts payable | | | | | | | | | | | | | |
| Inter-fund balances | Note 7 | 55 | - | 9 | 433 | - | 4 | 220 | - | 41 | (5 293) | - | 23 292 |
| Other | | 49 | 1 | 31 | - | - | 2 | 264 | 52 | 4 | - | 5 887 | 4 205 |
| Total liabilities | | 104 | 55 | 40 | 434 | 31 | 7 | 524 | 79 | 85 | (5 293) | 23 573 | 35 892 |
| **Reserves and fund balances** | | | | | | | | | | | | | |
| Cumulative surplus | | 192 | 2 551 | 179 | - | 2 980 | 7 | 239 | 911 | 369 | - | 115 112 | 116 083 |
| Total reserves and fund balances | | 192 | 2 551 | 179 | - | 2 980 | 7 | 239 | 911 | 369 | - | 115 112 | 116 083 |
| Total liabilities, reserves and fund balances | | 296 | 2 606 | 219 | 434 | 3 011 | 14 | 763 | 990 | 454 | (5 293) | 138 685 | 151 975 |

**Statement VIII**

| UNEP Professional Officers Trust Funds | | TC Trust Fund for Sr Tech Coop/Liaison Officer - UNEP Brussels (Financed by the Government of the Netherlands) | Technical Cooperation Trust Fund for Financing of Professional Officers (Financed by the Government of Finland) | Technical Cooperation Trust Fund for the Provision of a Senior Professional Officer to UNEP (Financed by the Government of Canada) | Technical Cooperation Trust Fund for the Provision of a Senior Programme Officer to the UNEP/GPA Office in The Hague (Financed by the Government of France) | Technical Cooperation Trust Fund for the Provision of Professional Officers to the Ozone Secretariat (Financed by the Government of the Netherlands) | Technical Cooperation Trust Fund to Support the UNEP Executive Director's Implementation of Personnel Reforms in the UNEP Secretariat (Financed by the Government of the United States of America) | Technical Cooperation Trust Fund for the Secondment of a UNEP Senior Officer to the CSD Secretariat of the Intergovernmental Panel on Forests (Financed by the Government of the Netherlands) | Special Purpose TF for the Prov of a Professional Officer to UNEP/SBC | Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria) | Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Belgium) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** (Thousands of United States dollars) | **Reference** | BNL | CEL | CSL | FGL | PHL | PUL | SDL | SNL | TAL | TBL |
| **Income** | | | | | | | | | | | |
| Voluntary contributions | | - | 552 | - | - | 50 | - | 493 | 40 | 203 | 400 |
| Interest income | | - | 16 | 1 | 5 | - | 1 | - | 2 | - | 2 |
| Total income | | - | 568 | 1 | 5 | 50 | 1 | 493 | 42 | 203 | 402 |
| **Expenditure** | | | | | | | | | | | |
| Staff and other personnel costs | | 54 | 224 | - | - | - | 32 | 404 | 114 | 36 | 277 |
| Travel | | - | - | - | (12) | - | - | - | - | - | 8 |
| Programme support costs | Statement IX | 7 | 27 | - | (1) | - | 4 | 48 | 14 | 4 | 34 |
| Total Expenditure | | 61 | 251 | - | (13) | - | 36 | 452 | 128 | 40 | 319 |
| Excess/(shortfall) of income over expenditure | | (61) | 317 | 1 | 18 | 50 | (35) | 41 | (86) | 163 | 83 |
| Prior period adjustments | | - | - | - | - | - | - | 77 | - | - | - |
| Net excess/(shortfall) of income over expenditure | | (61) | 317 | 1 | 18 | 50 | (35) | 118 | (86) | 163 | 83 |
| Refund to Donors | | - | - | - | - | - | - | - | - | - | - |
| Reserves and fund balances, beginning of period | | (8) | 208 | 20 | 77 | (50) | 35 | (184) | 64 | (74) | 152 |
| Reserves and fund balances, end of period | | (69) | 525 | 21 | 95 | - | - | (66) | (22) | 89 | 235 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | | |
| **Assets** | | | | | | | | | | | |
| Cash pool - US dollar | Schedule 3.1 | - | 390 | 22 | 109 | - | - | - | 8 | 7 | 14 |
| Accounts receivable | | | | | | | | | | | |
| Inter-fund balances | Note 7 | - | 147 | - | - | - | - | - | - | 90 | 218 |
| Other | | - | - | - | - | - | - | - | - | - | 7 |
| Other Assets | | - | - | - | - | - | - | - | - | - | 4 |
| Total assets | | - | 537 | 22 | 109 | - | - | - | 8 | 97 | 243 |
| **Liabilities** | | | | | | | | | | | |
| Unliquidated obligations | | - | 12 | - | - | - | - | - | - | 8 | 5 |
| Inter-fund balances | Note 7 | 69 | - | 1 | 4 | - | - | 66 | 29 | - | - |
| Other | | - | - | - | 10 | - | - | - | 1 | - | 3 |
| Total liabilities | | 69 | 12 | 1 | 14 | - | - | 66 | 30 | 8 | 8 |
| **Reserves and fund balances** | | | | | | | | | | | |
| Cumulative surplus | | (69) | 525 | 21 | 95 | - | - | (66) | (22) | 89 | 235 |
| Total reserves and fund balances | | (69) | 525 | 21 | 95 | - | - | (66) | (22) | 89 | 235 |
| Total liabilities, reserves and fund balances | | - | 537 | 22 | 109 | - | - | - | 8 | 97 | 243 |

UNEP Professional Officers Trust Funds

| | | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Nordic Governments through the Government of Sweden) | Special Purpose Trust Fund for Government of Denmark's Agreement with UNEP for Provision of Junior Professional Officers | Technical Cooperation Trust Fund for the Provision of Professional and Junior Professional Officers (Financed by the Government of the United States of America) | Special Purpose Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Germany) | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of the Netherlands) | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Italy) | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Japan) | Technical Cooperation Trust Fund for the Provision of Professional Officers (Financed by the Government of the Republic of Korea) | Special Purpose Trust Fund for the Government of Norway's Agreement with the UNEP for the Provision of Junior Professional Officers |
|---|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | TCL | TDL | TEL | TGL | THL | TIL | TJL | TKL | TNL |
| (Thousands of United States dollars) | Reference | | | | | | | | | |
| **Income** | | | | | | | | | | |
| Voluntary contributions | | - | 147 | 145 | 719 | 601 | 295 | 572 | 893 | 123 |
| Interest income | | 4 | 16 | - | 22 | 4 | 15 | 40 | 11 | 8 |
| Total Income | | 4 | 163 | 145 | 741 | 605 | 310 | 612 | 904 | 131 |
| **Expenditure** | | | | | | | | | | |
| Staff and other personnel costs | | 73 | 267 | 122 | 562 | 325 | 403 | 527 | 683 | 77 |
| Travel | | - | 12 | - | 8 | (7) | 13 | 7 | - | 5 |
| Programme support costs | Statement IX | 9 | 34 | 15 | 68 | 38 | 50 | 65 | 82 | 10 |
| Total Expenditure | | 82 | 313 | 137 | 638 | 356 | 466 | 599 | 765 | 92 |
| Excess/(shortfall) of income over expenditure | | (78) | (150) | 8 | 103 | 249 | (156) | 13 | 139 | 39 |
| Prior period adjustments | | - | (1) | - | (34) | - | - | - | (5) | - |
| Net excess/(shortfall) of income over expenditure | | (78) | (151) | 8 | 69 | 249 | (156) | 13 | 134 | 39 |
| Refund to Donors | | - | - | - | - | - | - | - | - | - |
| Reserves and fund balances, beginning of period | | 65 | 346 | (113) | 452 | (67) | 328 | 1 000 | 148 | 106 |
| Reserves and fund balances, end of period | | (13) | 195 | (105) | 521 | 182 | 172 | 1 013 | 282 | 145 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | |
| **Assets** | | | | | | | | | | |
| Cash pool - US dollar | Schedule 3.1 | 70 | 310 | | 437 | 133 | 304 | 798 | 291 | 195 |
| Accounts receivable | | | | | | | | | | |
| Inter-fund balances | Note 7 | | | - | 101 | 53 | - | 232 | 2 | - |
| Other | | | | | | | | | 13 | 3 |
| Other Assets | | - | | | | - | - | - | 6 | - |
| Total assets | | 70 | 310 | - | 538 | 186 | 304 | 1 030 | 312 | 198 |
| **Liabilities** | | | | | | | | | | |
| Unliquidated obligations | | 4 | 17 | | 8 | 4 | 4 | 10 | 10 | 3 |
| Inter-fund balances | Note 7 | 79 | 98 | 99 | | - | 124 | - | - | 48 |
| Other | | - | - | 6 | 9 | - | 4 | 7 | 20 | 2 |
| Total liabilities | | 83 | 115 | 105 | 17 | 4 | 132 | 17 | 30 | 53 |
| **Reserves and fund balances** | | | | | | | | | | |
| Cumulative surplus | | (13) | 195 | (105) | 521 | 182 | 172 | 1 013 | 282 | 145 |
| Total reserves and fund balances | | (13) | 195 | (105) | 521 | 182 | 172 | 1 013 | 282 | 145 |
| Total liabilities, reserves and fund balances | | 70 | 310 | - | 538 | 186 | 304 | 1 030 | 312 | 198 |

| UNEP Professional Officers Trust Funds | | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by L'Organization De La Francophonie) | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of France) | Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Sweden) | Technical Cooperation Trust Fund for the Provision of an Executive Assistant to the Executive Director (Financed by the Government of the United Kingdom) | | UNEP - Professional Officers Trust Funds Total | |
|---|---|---|---|---|---|---|---|---|
| **Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** (Thousands of United States dollars) | **Reference** | TOL | TRL | TSL | UKL | Eliminations | 2005 | 2003 |
| **Income** | | | | | | | | |
| Voluntary contributions | | 389 | 294 | 924 | - | - | 6 840 | 5 834 |
| Interest income | | 3 | 15 | 27 | 6 | - | 198 | 339 |
| Total Income | | 392 | 309 | 951 | 6 | - | 7 038 | 6 173 |
| **Expenditure** | | | | | | | | |
| Staff and other personnel costs | | 209 | 172 | 569 | (3) | - | 5 127 | 6 196 |
| Travel | | - | 5 | 21 | - | - | 60 | 132 |
| Programme support costs | Statement IX | 25 | 22 | 71 | - | - | 626 | 762 |
| Total Expenditure | | 234 | 199 | 661 | (3) | - | 5 813 | 7 090 |
| Excess/(shortfall) of income over expenditure | | 158 | 110 | 290 | 9 | - | 1 225 | (917) |
| Prior period adjustments | | - | - | - | - | - | 37 | (175) |
| Net excess/(shortfall) of income over expenditure | | 158 | 110 | 290 | 9 | - | 1 262 | (1 092) |
| Refund to Donors | | - | - | - | - | - | - | (189) |
| Reserves and fund balances, beginning of period | | - | 154 | 287 | 129 | - | 3 075 | 4 356 |
| Reserves and fund balances, end of period | | 158 | 264 | 577 | 138 | - | 4 337 | 3 075 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | |
| **Assets** | | | | | | | | |
| Cash pool - US dollar | Schedule 3.1 | 71 | 340 | 608 | 144 | - | 4 251 | 3 929 |
| Accounts receivable | | | | | | | | |
| Inter-fund balances | Note 7 | 82 | - | - | - | (690) | 235 | 3 |
| Other | | 5 | - | 1 | - | - | 29 | 2 |
| Other Assets | | 2 | - | - | - | - | 12 | - |
| Total assets | | 160 | 340 | 609 | 144 | (690) | 4 527 | 3 934 |
| **Liabilities** | | | | | | | | |
| Unliquidated obligations | | - | 6 | 23 | - | - | 114 | 248 |
| Inter-fund balances | Note 7 | - | 67 | 1 | 5 | (690) | - | 482 |
| Other | | 2 | 3 | 8 | 1 | - | 76 | 129 |
| Total liabilities | | 2 | 76 | 32 | 6 | (690) | 190 | 859 |
| **Reserves and fund balances** | | | | | | | | |
| Cumulative surplus | | 158 | 264 | 577 | 138 | - | 4 337 | 3 075 |
| Total reserves and fund balances | | 158 | 264 | 577 | 138 | - | 4 337 | 3 075 |
| Total liabilities, reserves and fund balances | | 160 | 340 | 609 | 144 | (690) | 4 527 | 3 934 |

Statement IX

## Special Account for Programme Support Costs

### Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Programme support income | | | |
| UNEP General Trust Funds | Statement V | 13 955 | 11 683 |
| Multilateral Fund | Statement VI | 591 | 485 |
| UNEP Technical Cooperation Trust Funds | Statement VII | 4 868 | 3 524 |
| UNEP Professional Officers Programme | Statement VIII | 626 | 566 |
| UNEP Earmarked Contributions | Statement X | 1 931 | 1 252 |
| UNEP Sasakawa Environment Prize | Statement XII | 30 | 35 |
| UNFIP | | - | 591 |
| Interest income | | 303 | 726 |
| Miscellaneous income | | 950 | 382 |
| Total Income | | 23 254 | 19 244 |
| **Expenditure** | | | |
| Staff and other personnel costs | | 9 955 | 15 685 |
| Contractual services | | 9 103 | 564 |
| Travel | | 384 | 104 |
| Operating expenses | | 954 | 302 |
| Acquisitions | | 21 | 21 |
| Total Expenditure | | 20 417 | 16 676 |
| Excess/(shortfall) of income over expenditure | | 2 837 | 2 569 |
| Prior period adjustments | | (119) | (771) |
| Net excess/(shortfall) of income over expenditure | | 2 718 | 1 797 |
| Provisional savings on or cancellation of prior periods' obligations | | 528 | 114 |
| Transfer from/(to) United Nations Office At Nairobi and Other Funds | | 3 | (19) |
| Reserves and fund balances, beginning of period | | 3 551 | 1 659 |
| Reserves and fund balances, end of period | | 6 800 | 3 551 |
| Operating Reserve - Beginning of period | | 2 000 | 2 000 |
| Operating Reserve - End of period | | 2 000 | 2 000 |

### Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Cash pool - US dollar | Sch 3.1 | 769 | 6 882 |
| Accounts receivable | | | |
| Inter-fund balances | Note 7 | 8 848 | - |
| Other | | 21 | 21 |
| Other assets | | 10 | - |
| Total assets | | 9 648 | 6 903 |
| **Liabilities** | | | |
| Payments or contributions received in advance | | 227 | - |
| Unliquidated obligations | | 529 | 983 |
| Accounts payable | | | |
| Inter-fund balances | Note 7 | - | 107 |
| Other | | 92 | 262 |
| Total liabilities | | 848 | 1 352 |
| **Reserves and fund balances** | | | |
| Operating reserve | | 2 000 | 2 000 |
| Cumulative surplus | | 6 800 | 3 551 |
| Total reserves and fund balances | | 8 800 | 5 551 |
| Total liabilities, reserves and fund balances | | 9 648 | 6 903 |

**Statement X**

**UNEP Earmarked Contributions**

| **Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** (Thousands of United States dollars) | **Reference** | Counterpart Contributions in Support of the Environment Fund Activities | Support of the Action Plan for the Eastern African Region | Support of the Action Plan for the Caribbean Environment Programme | Support of the Eastern Asian Seas Action Plan | Support of the EUROBATS Secretariat | Support of the Global Environment Facility (GEF) | Support of the Mediterranean Action Plan | Support of the NOWPAP Action Plan | Support of the Activities of the OZONE Secretariat |
|---|---|---|---|---|---|---|---|---|---|---|
| | | CPL | QAW | QCL | QEL | QFL | QGL | QML | QNL | QOL |
| **Income** | | | | | | | | | | |
| Voluntary contributions | | 62 376 | - | 1 805 | 345 | 168 | 694 | 2 228 | 1 306 | 554 |
| Interest income | | - | 19 | 56 | 12 | 4 | 76 | 60 | 65 | 8 |
| Miscellaneous income | | 2 | - | - | - | - | - | - | - | - |
| Total Income | | 62 378 | 19 | 1 861 | 357 | 172 | 770 | 2 288 | 1 371 | 562 |
| **Expenditure** | | | | | | | | | | |
| Staff and other personnel costs | | 11 804 | - | - | 47 | - | 97 | 280 | 829 | 384 |
| Contractual services | | 23 571 | - | 750 | 221 | 65 | 511 | 1 092 | - | 192 |
| Travel | | 1 820 | - | 23 | 31 | - | 2 | 39 | - | - |
| Operating expenses | | 13 794 | - | 554 | 19 | 88 | 492 | 520 | - | 96 |
| Acquisitions | | 411 | - | 10 | 7 | - | 4 | (1) | - | - |
| Programme support costs | Statement IX | 918 | - | 174 | 43 | 20 | - | 168 | 108 | 75 |
| Total Expenditure | | 52 318 | - | 1 511 | 368 | 173 | 1 106 | 2 098 | 937 | 747 |
| Excess/(shortfall) of income over expenditure | | 10 060 | 19 | 350 | (11) | (1) | (336) | 190 | 434 | (185) |
| Prior period adjustments | | (2 871) | - | (80) | - | - | - | - | - | (33) |
| Net excess/(shortfall) of income over expenditure | | 7 189 | 19 | 270 | (11) | (1) | (336) | 190 | 434 | (218) |
| Provisional savings on or cancellation of prior periods' obligations | | - | - | - | - | - | 1 | 5 | - | - |
| Refund to Donors | | (323) | - | - | - | - | - | - | (190) | - |
| Reserves and fund balances, beginning of period | | 24 839 | 378 | 1 116 | 233 | 28 | 1 478 | 43 | 1 401 | 113 |
| Reserves and fund balances, end of period | | 31 705 | 397 | 1 386 | 222 | 27 | 1 143 | 238 | 1 645 | (105) |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | | |
| **Assets** | | | | | | | | | | |
| Cash pool - Euro | Schedule 3.1 | 1 466 | - | - | - | 73 | 183 | 1 370 | - | 140 |
| Cash pool - US dollar | Schedule 3.1 | 29 283 | 412 | 1 304 | 227 | 16 | 1 688 | 1 214 | 1 329 | 99 |
| Accounts receivable | | | | | | | | | | |
| Voluntary contributions receivable | | - | - | - | - | - | - | - | - | - |
| Inter-fund balances | Note 7 | 5 948 | - | 371 | 141 | - | - | - | 324 | - |
| Other | | 3 097 | - | 205 | - | - | 163 | 445 | - | - |
| Deferred charges | | 93 | - | - | - | - | - | - | - | - |
| Total assets | | 39 887 | 412 | 1 880 | 368 | 89 | 2 034 | 3 029 | 1 653 | 239 |
| **Liabilities** | | | | | | | | | | |
| Payments or contributions received in advance | | 4 | - | - | - | - | - | - | - | - |
| Unliquidated obligations | | 6 212 | - | 487 | - | 4 | 41 | 174 | 8 | 165 |
| Accounts payable | | | | | | | | | | |
| Other | | 1 966 | - | 7 | 146 | - | 7 | 5 | - | - |
| Total liabilities | | 8 182 | 15 | 494 | 146 | 62 | 891 | 2 791 | 8 | 344 |
| **Reserves and fund balances** | | | | | | | | | | |
| Cumulative surplus | | 31 705 | 397 | 1 386 | 222 | 27 | 1 143 | 238 | 1 645 | (105) |
| Total reserves and fund balances | | 31 705 | 397 | 1 386 | 222 | 27 | 1 143 | 238 | 1 645 | (105) |
| Total liabilities, reserves and fund balances | | 39 887 | 412 | 1 880 | 368 | 89 | 2 034 | 3 029 | 1 653 | 239 |

**Statement X**

| UNEP Earmarked Contributions | | Support of the Basel Convention | Support of the African Eurasian Waterbirds Agreement | Support of the CITIES Activities | Support of the ASCOBANS Secretariat | Support of the Convention on Migratory Species of Wild Animals (CMS) | | UNEP - Earmarked Contributions Total | |
|---|---|---|---|---|---|---|---|---|---|
| **Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005** | | QRL | QSL | QTL | QVL | QWL | Eliminations | 2005 | 2003 |
| (Thousands of United States dollars) | **Reference** | | | | | | | | |
| **Income** | | | | | | | | | |
| Voluntary contributions | | - | 541 | 2 358 | 106 | 529 | - | 73 010 | 53 037 |
| Interest income | | 3 | 20 | 29 | 2 | 25 | - | 379 | 366 |
| Miscellaneous income | | - | - | - | - | - | - | 2 | 57 |
| Total Income | | 3 | 561 | 2 387 | 108 | 554 | - | 73 391 | 53 460 |
| **Expenditure** | | | | | | | | | |
| Staff and other personnel costs | | 32 | - | 794 | - | - | - | 14 267 | 8 818 |
| Contractual services | | 142 | 151 | 756 | 21 | 326 | - | 27 798 | 15 637 |
| Travel | | 2 | 7 | 130 | - | - | - | 2 054 | 2 229 |
| Operating expenses | | 7 | 55 | 653 | - | 237 | - | 16 515 | 10 286 |
| Acquisitions | | - | - | 164 | - | - | - | 595 | 987 |
| Programme support costs | Statement IX | 24 | 27 | 298 | 3 | 73 | - | 1 931 | 1 252 |
| Total Expenditure | | 207 | 240 | 2 795 | 24 | 636 | - | 63 160 | 39 209 |
| Excess/(shortfall) of income over expenditure | | (204) | 321 | (408) | 84 | (82) | - | 10 231 | 14 251 |
| Prior period adjustments | | - | - | (98) | 1 | (75) | - | (3 156) | 499 |
| Net excess/(shortfall) of income over expenditure | | (204) | 321 | (506) | 85 | (157) | - | 7 075 | 14 750 |
| Provisional savings on or cancellation of prior periods' obligations | | - | - | (6) | - | - | - | - | 104 |
| Refund to Donors | | - | - | - | - | - | - | (513) | (48) |
| Reserves and fund balances, beginning of period | | 212 | 121 | 206 | (23) | 480 | - | 30 625 | 15 819 |
| Reserves and fund balances, end of period | | 8 | 442 | (306) | 62 | 323 | - | 37 187 | 30 625 |
| **Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005** | | | | | | | | | |
| **Assets** | | | | | | | | | |
| Cash pool - Euro | Schedule 3.1 | - | 141 | - | - | 40 | - | 3 413 | - |
| Cash pool - US dollar | Schedule 3.1 | 8 | 622 | 686 | 56 | 585 | - | 37 529 | 30 720 |
| Accounts receivable | | | | | | | | | |
| Voluntary contributions receivable | | - | - | - | - | - | - | - | 2 739 |
| Inter-fund balances | Note 7 | - | - | 93 | 14 | - | (4 041) | 2 850 | 1 394 |
| Other | | - | - | 71 | - | - | - | 3 981 | 2 312 |
| Deferred charges | | - | - | 531 | - | - | - | 624 | 618 |
| Total assets | | 8 | 763 | 1 381 | 70 | 625 | (4 041) | 48 397 | 37 783 |
| **Liabilities** | | | | | | | | | |
| Payments or contributions received in advance | | - | - | 100 | - | - | - | 104 | 106 |
| Unliquidated obligations | | - | 79 | 123 | 5 | 206 | - | 7 504 | 4 685 |
| Accounts payable | | | | | | | | | |
| Other | | - | 1 | 1 464 | 3 | 3 | - | 3 602 | 2 367 |
| Total liabilities | | - | 321 | 1 687 | 8 | 302 | (4 041) | 11 210 | 7 158 |
| **Reserves and fund balances** | | | | | | | | | |
| Cumulative surplus | | 8 | 442 | (306) | 62 | 323 | - | 37 187 | 30 625 |
| Total reserves and fund balances | | 8 | 442 | (306) | 62 | 323 | - | 37 187 | 30 625 |
| Total liabilities, reserves and fund balances | | 8 | 763 | 1 381 | 70 | 625 | (4 041) | 48 397 | 37 783 |

Statement XI

**UNEP Sasakawa Environment Prize**

**Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005**

(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Voluntary contributions | | 385 | 603 |
| Interest income | | 80 | 127 |
| Total Income | | 465 | 730 |
| **Expenditure** | | | |
| Staff and other personnel costs | | 4 | - |
| Contractual services | | 164 | 58 |
| Travel | | 12 | 44 |
| Operating expenses | | 265 | 158 |
| Acquisitions | | (11) | 6 |
| Programme support costs | Statement IX | 30 | 35 |
| Prize award | | - | 400 |
| Total Expenditure | | 464 | 701 |
| Excess/(shortfall) of income over expenditure | | 1 | 29 |
| Prior period adjustments | | (2) | - |
| Net excess/(shortfall) of income over expenditure | | (1) | 29 |
| Transfer to Endowment Fund - Current period | | (24) | (38) |
| Reserves and fund balances, beginning of period | | 41 | 50 |
| Reserves and fund balances, end of period | | 16 | 41 |
| Endowment Fund - beginning of period | | 1 543 | 1 505 |
| Movements on Endowment fund | | 24 | 38 |
| Endowment Fund - end of period | | 1 567 | 1 543 |

**Statement of assets, liabilities, reserves and fund balances as at 31 December 2005**

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Cash pool - US dollar | Sch 3.1 | 1 761 | 1 656 |
| Accounts receivable | | | |
| Other | | - | 2 |
| Total assets | | 1 761 | 1 658 |
| **Liabilities** | | | |
| Unliquidated obligations | | 26 | 74 |
| Accounts payable | | | |
| Inter-fund balance | Note 7 | 135 | - |
| Other | | 17 | - |
| Total liabilities | | 178 | 74 |
| **Reserves and fund balances** | | | |
| Cumulative surplus/(deficit) | | 16 | 41 |
| Endowment Fund | | 1 567 | 1 543 |
| Total reserves and fund balances | | 1 583 | 1 584 |
| Total liabilities, reserves and fund balances | | 1 761 | 1 658 |

**Statement XII**

**Support of the Mediterranean Action Plan**

**Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005**
(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Voluntary contributions | | 800 | 800 |
| Interest income | | 6 | 8 |
| Miscellaneous income | | 10 | - |
| Total Income | | 816 | 808 |
| **Expenditure** | | | |
| Staff and other personnel costs | | 411 | 342 |
| Operating expenses | | 281 | 357 |
| Acquisitions | | 461 | 465 |
| Total Expenditure | | 1 153 | 1 164 |
| Excess/(shortfall) of income over expenditure | | (337) | (356) |
| Net excess/(shortfall) of income over expenditure | | (337) | (356) |
| Reserves and fund balances, beginning of period | | 174 | 530 |
| Reserves and fund balances, end of period | | (163) | 174 |

**Statement of assets, liabilities, reserves and fund balances as at 31 December 2005**

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Accounts receivable | | | |
| Inter-fund balances | Note 7 | - | 216 |
| Other | | - | 1 |
| Total assets | | - | 217 |
| **Liabilities** | | | |
| Unliquidated obligations | | 12 | 43 |
| Accounts payable | | | |
| Inter-fund balances | | 150 | - |
| Other | | 1 | - |
| Total liabilities | | 163 | 43 |
| **Reserves and fund balances** | | | |
| Cumulative surplus | | (163) | 174 |
| Total reserves and fund balances | | (163) | 174 |
| Total liabilities, reserves and fund balances | | - | 217 |

Statement XIII

**Support of the Action Plan for the Caribbean Environment Programme (Jamaica $)**

**Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005**

(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Voluntary contributions | | - | 99 |
| Total Income | | - | 99 |
| **Expenditure** | | | |
| Total Expenditure | | - | - |
| Excess/(shortfall) of income over expenditure | | - | 99 |
| Prior period adjustments | | - | (179) |
| Net excess/(shortfall) of income over expenditure | | - | (80) |
| Reserves and fund balances, beginning of period | | - | 80 |
| Reserves and fund balances, end of period | | - | - |

**Statement of assets, liabilities, reserves and fund balances as at 31 December 2005**

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Cash and term deposits | | | 41 |
| Accounts receivable | | | |
| Other | | 5 | |
| Total assets | | 5 | 41 |
| **Liabilities** | | | |
| Accounts payable | | | |
| Inter-fund balances | Note 7 | 5 | 41 |
| Total liabilities | | 5 | 41 |
| **Reserves and fund balances** | | | |
| Total liabilities, reserves and fund balances | | 5 | 41 |

Statement XIV

## Revolving Fund Activities

### Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

| | Reference | 2005 | 2003 |
|---|---|---|---|
| **Income** | | | |
| Sale of publications | | 138 | 105 |
| Royalties | | 25 | 51 |
| Miscellaneous income | | 3 | 10 |
| Total Income | | 166 | 166 |
| **Expenditure** | | | |
| Contractual services | | 254 | 148 |
| Travel | | 8 | 12 |
| Operating expenses | | 10 | - |
| Total Expenditure | | 272 | 160 |
| Excess/(shortfall) of income over expenditure | | (106) | 6 |
| Net excess/(shortfall) of income over expenditure | | (106) | 6 |
| Transfer from (to) other Funds | | - | (6) |
| Provisional savings on or cancellation of prior periods' obligations | | 6 | - |
| Reserves and fund balances, beginning of period | | 200 | 200 |
| Reserves and fund balances, end of period | | 100 | 200 |

### Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Accounts receivable | | | |
| Inter-fund balances | Note 7 | 107 | 217 |
| Total assets | | 107 | 217 |
| **Liabilities** | | | |
| Unliquidated obligations | | 2 | 7 |
| Other | | 5 | 10 |
| Total liabilities | | 7 | 17 |
| **Reserves and fund balances** | | | |
| Cumulative surplus | | 100 | 200 |
| Total reserves and fund balances | | 100 | 200 |
| Total liabilities, reserves and fund balances | | 107 | 217 |

## Notes to the financial statements

### Note 1
### The United Nations Environment Programme and its objectives

(a) The United Nations Environment Programme (UNEP) was established by the General Assembly by its resolution 2997 (XXVII) of 15 December 1972, with the Governing Council of UNEP as its policymaking organ and a secretariat to serve as a focal point for environmental action and coordination within the United Nations system.

(b) The mandate of UNEP has been confirmed through various legislative measures, both by the General Assembly and the Governing Council of UNEP. UNEP also provides the secretariats to several global and regional conventions that have been established in areas related to UNEP programme activities.

(c) The activities for which UNEP is responsible fall within the framework of programme 10, Environment, of the revised medium-term plan for the period 2002-2005.[1] The overall objective of programme 10 is to provide leadership and encourage partnership in caring for the environment by inspiring, informing and enabling nations and peoples to improve their quality of life without compromising that of future generations. The main elements of the strategy for achieving the overall objective include: (a) filling the information and knowledge gap on critical environmental issues through more comprehensive assessments; (b) identifying and further developing the use of appropriate integrated policy measures in tackling the root causes of major environmental concerns; and (c) mobilizing action for better integration of international action to improve the environment, particularly in relation to regional and multilateral agreements, as well as United Nations system-wide collaborative arrangements.

### Note 2
### Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of UNEP are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Management or the Controller and specific decisions of the Governing Council of UNEP. They also take fully into account the United Nations System Accounting Standards, as adopted by the Administrative Committee on Coordination, now replaced by the United Nations System Chief Executives Board for Coordination. The organization follows International Accounting Standard No. 1 on the disclosure of accounting policies, as modified and adopted by the United Nations System Chief Executives Board for Coordination, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 6* (A/57/6/Rev.1).

fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. These policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The organization's accounts are maintained on a "fund accounting" basis. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the organization is a biennium and consists of two consecutive calendar years for all funds.

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transactions at rates of exchange established by the United Nations. In respect of such currencies, the financial statements shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(f) The organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services.

(g) The cash flow summary statement is based on the "Indirect method" of cash flow as referred to in the United Nations System Accounting Standards.

(h) The organization's financial statements are prepared in accordance with the ongoing recommendations of the Working Party on Accounting Standards to the United Nations System Chief Executives Board for Coordination.

(i) The results of the organization's operations presented in statements I, II and III are shown in summary by general type of activity, as well as on a combined

basis for funds other than those that are reported on separately, after the elimination of all inter-fund balances and instances of double-counting of income and expenditure. Their presentation on a combined basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds.

(j) The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII). Details of the expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in the present report.

(k) Income:

(i) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Pledges to the Environment Fund remaining unpaid after four years are written off with the approval of the Governing Council. Pledges to multilateral environmental agreements which involve a budget that has been approved by the parties, are written off with the approval of the parties to the multilateral environmental agreement concerned. Pledges to trust funds which are purely voluntary are written off with the approval of the Executive Director of UNEP;

(ii) Income received under inter-organizational arrangements represents allocations of funding from agencies to enable the organization to administer projects or other programmes on their behalf;

(iii) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(iv) Income for services rendered includes reimbursements for salaries of staff members and other costs which are attributable to providing technical and administrative support to other organizations;

(v) Interest income includes all interest earned on deposits in various bank accounts, investment income earned on marketable securities and other negotiable instruments and investment income earned in the cash pools. All realized losses and net unrealized losses on short-term investments are offset against investment income. Investment income and costs associated with the operation of investments in the cash pool are allocated to participating funds;

(vi) Miscellaneous income includes refunds of expenditures charged to prior periods, income from net gains resulting from currency translations, monies accepted for which no purpose was specified, uncashed cheques one year from their date of issuance, interest from earmarked contributions to the Environment Fund and other sundry income;

(vii) Income relating to future financial periods is not recognized in the current financial period and is recorded as payments or contributions received in advance, as referred to in item (n) (iii).

(l) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges, as referred to in item (m) (iv) below.

(m) Assets:

(i) Cash and term deposits comprise funds held in demand deposit accounts and interest bearing bank deposits;

(ii) Investments include marketable securities and other negotiable instruments in the cash pool. Cost is defined as the nominal value plus/minus any un-amortized premium/discount. The market value of the short-term investments was lower than the book value. The book value has been adjusted accordingly, as disclosed in schedule 3. There were no long-term investments at the end of the period;

(iii) United Nations Headquarters cash pools comprise participating funds' share of the cash and term deposits, short-term investments and accrual of investment income, all of which are managed in the pools. The investments in the pools are similar in nature and are accounted for as stated in item (m) (ii) above. Income earned on the investments of the cash pools and the costs associated with the operation of these investments are allocated to participating funds. Each participating fund's share in the cash pools is reported separately in its statements;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead-times are required for delivery;

(v) Inter-fund balances reflect transactions between funds and are included in the amounts due to and from the Environment Fund, trust funds, other special accounts, the United Nations General Fund and other United Nations funds which are normally settled periodically, depending upon the availability of cash resources;

(vi) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged, and the advances settled;

(vii) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

The value of non-expendable property is recorded in memoranda accounts and is disclosed in note 8 to the financial statements.

(n) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for "Reserves and fund balances" shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Payments or contributions received in advance include pledged contributions for future periods and other income received but not yet earned;

(iv) Commitments of the organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current period obligations relating to special accounts remain valid for 12 months following the end of the biennium to which they relate. Obligations for most technical cooperation activities remain valid for 12 months after the end of each calendar year.

(o) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Environment Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of the financial reserve is determined from time to time by the Governing Council and the Council, in its decision 20/31, paragraph 14, authorized the Executive Director to further increase the level of the financial reserve to United States dollars 20 million as and when carry-over resources become available over and above those needed to implement the programme approved.

(p) Operational reserve. With regard to the special account for programme support costs, an operational reserve is required to protect against unforeseen shortfalls in delivery, inflation and currency adjustments or to liquidate legal obligations in the event of abrupt terminations of activities financed from extrabudgetary resources.

(q) Revolving Fund. The Governing Council, by its decision 11 (II) of 22 March 1974, established a Revolving Fund (Information) to finance the production of materials in support of national programmes of public information and education in the environment field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from the Revolving Fund (Information) should be credited to that Fund. Any cumulative surplus in excess of United States dollars 200,000 is transferred to the Environment Fund at the end of the financial period.

(r) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Expenditures include the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts.

(s) Contingencies. A provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations

for the personnel financed from trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of net base salary. Furthermore, since July 2002, a provision calculated at 8 per cent of net base salary, is made in the Environment Fund and trust funds for end-of-service benefits.

(t) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and its supporting administrative instructions (ST/AI/285 and ST/AI/286), although, as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to funds such as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

(u) At the 11th meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes constituted committable resources and that the deposit of a promissory note would be considered to be payment of a country's contribution to the Multilateral Fund. Consequently, promissory notes received from member countries have been reflected accordingly in the accounts of the Multilateral Fund.

(v) UNEP is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the Pension Fund consists of its mandated contribution at the rate established by the United Nations General Assembly together with its share of any actuarial deficiency payments under article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provisions of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as of the valuation date. As at the date of the current financial statements, the United Nations General Assembly has not invoked this provision.

**Note 3**
**Financial reporting by agencies and supporting organizations**

All agencies and organizations, except 24, engaged in the implementation of projects funded by UNEP and/or its associated trust funds reported their expenditures as at 31 December 2005.

**Note 4**
**Environment Fund (statement IV)**

(a) Other accounts receivable

The totals below provide a comparison of the amounts shown in statement IV as other accounts receivable, as at 31 December 2005 and 2003:

| *(Thousands of United States dollars)* | *2005* | *2003* |
|---|---|---|
| Staff members | 1 110 | 1 094 |
| Vendors | 211 | 197 |
| Specialized agencies | 18 | 10 |
| Other United Nations agencies | 5 125 | 7 719 |
| Other | 81 | 204 |
| **Total** | **6 545** | **9 224** |

(b) Accounts payable

The totals below provide a comparison of the amounts shown in statement IV as at 31 December 2005 and 2003:

| *(Thousands of United States dollars)* | *2005* | *2003* |
|---|---|---|
| Governments | 285 | 84 |
| Staff members | 472 | 336 |
| Vendors | 304 | 255 |
| Specialized agencies | 45 | – |
| Other United Nations agencies | 5 296 | 11 073 |
| Provision for repatriation grant | 6 330 | 711 |
| Other | 395 | 33 |
| **Total** | **13 127** | **12 492** |

(c) Other assets

The totals below provide a comparison of the amounts shown in statement IV as other assets, as at 31 December 2005 and as deferred charges in 2003:

| *(Thousands of United States dollars)* | *2005* | *2003* |
|---|---|---|
| Education grant advances | 287 | 338 |
| Commitments against future years | 165 | 286 |
| Other | 204 | 63 |
| **Total** | **656** | **687** |

**Note 5**
**Prior-period adjustments**

| | 2005 | 2004 |
|---|---|---|
| Adjustment to prior-period pledges | 4 684 | 95 |
| Write-offs | (613) | (2) |
| Net adjustment to prior-period expenditures | (967) | (378) |
| Other | (318) | (158) |
| | 2 786 | (443) |

**Note 6**
**Reserves and fund balances**

The cumulative surplus account of UNEP represents savings in the liquidation of obligations for prior periods, contributions from Member States and other designated income.

**Note 7**
**Inter-fund balances**

Inter-fund balances reflect transactions between the Environment Fund, trust funds, other special accounts, the United Nations General Fund and other United Nations funds which are normally settled periodically. The following table is a breakdown of the inter-fund balances.

**Inter-fund balances receivable**

| *(Thousands of United States dollars)* | 2005 | 2004 |
|---|---|---|
| Environment fund (statement IV) | 3 870 | 21 291 |
| Technical Cooperation Trust Funds (statement VII) | 10 538 | |
| Professional Officers Programme (statement VIII) | 235 | |
| Special account for programme support costs (statement IX) | 8 848 | |
| UNEP earmarked contributions (statement X) | 2 850 | 1 394 |
| SCC counterpart contributions — Mediterranean (statement XII) | — | 216 |
| Revolving Fund (Information) (statement XIV) | 105 | 217 |
| | 26 446 | 23 118 |

## Inter-fund balances payable

| *(Thousands of United States dollars)* | *2005* | *2004* |
|---|---|---|
| General trust funds (statement V) | 23 670 | 7 200 |
| Technical Cooperation Trust Funds (statement VII) | | 23 155 |
| Professional Officers Programme (statement VIII) | | 479 |
| Special Account for Programme Support (statement IX) | | 107 |
| Sasakawa Environment Prize (statement XI) | 135 | |
| Non-convertible currency counterpart contributions Mediterranean (statement XII) | 150 | |
| Non-convertible currency counterpart contributions Caribbean (statement XIII) | 5 | 41 |
| | **23 960** | **30 982** |
| **Net inter-fund balance** | **2 488** | **(7 864)** |
| The net inter-fund balance is due (to)/from: | | |
| Multilateral Fund (statement VI) | (3 750) | (7 277) |
| UNON | (632) | (743) |
| UN-Habitat | 1 821 | 2 856 |
| United Nations General Fund | 5 049 | (2 700) |
| | **2 488** | **(7 864)** |

## Note 8
## Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets of the organization but is charged against the current appropriations when acquired. The following table shows the non-expendable property:

| *(Thousands of United States dollars)* | *2005* | *2004* |
|---|---|---|
| Computer equipment | 5 519 | 3 083 |
| Office equipment | 2 829 | 2 795 |
| Radio and telecommunication equipment | 322 | 311 |
| Audiovisual/photographic equipment | 299 | 281 |
| Transportation equipment | 199 | 199 |
| Furniture | 957 | 564 |
| Maintenance equipment | 10 | |
| Document and reproduction equipment | 983 | 977 |
| UNEP projects | 2 650 | 1 982 |
| Regional and outposted offices | 4 823 | 3 963 |
| **Total** | **18 691** | **15 857** |
| Summary | | |
| Opening balance | 15 856 | 14 078 |
| Total acquisitions locally procured | 1 638 | 1 889 |
| Disposals | | |
| Write-offs | (16) | |
| Transfers to other offices/missions | (58) | (197) |
| Adjustments | 1 271 | 87 |
| **Closing balance** | **18 691** | **15 857** |
| Breakdown of write-offs | | |
| Theft | 15 | — |
| Damaged/destroyed | 1 | — |
| **Total** | **16** | — |
| Pending write-offs — awaiting disposal | | |
| Radio and telecommunication equipment | 650 | — |
| UNEP projects | 433 | — |
| Regional and outposted offices | 692 | — |
| | **1 775** | — |
| Pending write-offs — awaiting approval | | |
| Regional and outposted offices | 10 | — |
| **Total pending write-offs** | **1 785** | — |

**Note 9**
**Restatement of 2003 comparative figures**

Comparative figures for the biennium 2002-2003 have been restated to reflect the movement of the Senior Professional Officers trust funds from the UNEP Technical Cooperation Trust Funds to the Professional Officers' statement.

## Combined statement of income and expenditure and changes in reserves and fund balances

(Thousands of United States dollars)

| | *UNEP Technical Cooperation Trust Fund* | | *UNEP Technical Cooperation Trust Funds* | *UNEP Professional Officers* | | *UNEP Professional Officers* |
|---|---|---|---|---|---|---|
| | *As reported in 2005* | *Adjustments* | *As restated in 2005* | *As reported in 2005* | *Adjustments* | *As restated in 2005* |
| Income | | | | | | |
| Voluntary contributions | 164 776 | (1 251) | 163 525 | 4 583 | 1 251 | 5 834 |
| Interest income | 5 319 | (76) | 5 243 | 263 | 76 | 339 |
| Miscellaneous income | 43 | — | 43 | — | — | — |
| **Total income** | **170 138** | **(1 327)** | **168 811** | **4 846** | **1 327** | **6 173** |
| Expenditure | | | | | | |
| Staff and other personnel costs | 37 887 | (1 595) | 36 292 | 4 601 | 1 595 | 6 196 |
| Contractual services | 44 910 | — | 44 910 | — | — | — |
| Travel | 6 216 | (13) | 6 203 | 120 | 13 | 133 |
| Operating expenses | 19 832 | — | 19 832 | — | — | — |
| Acquisitions | 4 295 | — | 4 295 | — | — | — |
| Programme support costs | 3 524 | (195) | 3 329 | 566 | 195 | 761 |
| **Total expenditure** | **116 664** | **(1 803)** | **114 861** | **5 287** | **1 803** | **7 090** |
| Excess (shortfall) of income over expenditure | 53 474 | 476 | 53 950 | (441) | (476) | (917) |
| Prior-period adjustments | (4 523) | 65 | (4 458) | (110) | (65) | (175) |
| **Net excess/(shortfall) of income over expenditure** | **48 951** | **541** | **49 492** | **(551)** | **(541)** | **(1 092)** |
| Provisional savings on or cancellation of prior-period obligations | 83 | (3) | 80 | (3) | 3 | — |
| Refund to donors | (142) | 21 | (121) | (168) | (21) | (189) |
| **Reserves and fund balances, beginning of period** | 67 483 | (851) | 66 632 | 3 505 | 851 | 4 356 |
| **Reserves and fund balances, end of period** | 116 375 | (292) | 116 083 | 2 783 | 292 | 3 075 |

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## Combined statement of assets, liabilities, reserves and fund balances

(Thousands of United States dollars)

| | *UNEP Technical Cooperation Trust Funds* | | *UNEP Technical Cooperation Trust Funds* | *UNEP Professional Officers* | | *UNEP Professional Officers* |
|---|---|---|---|---|---|---|
| | *As reported in 2003* | *Adjustments* | *As restated in 2005* | *As reported in 2003* | *Adjustments* | *As restated in 2005* |
| Assets | | | | | | |
| Cash and term deposits | 322 | — | 322 | — | — | — |
| Cash pool | 116 800 | (612) | 116 188 | 3 317 | 612 | 3 929 |
| Accounts receivable | | | | | | |
| Voluntary contributions receivable | 491 | — | 491 | — | — | — |
| Inter-fund balances | 136 | — | 136 | 3 | — | 3 |
| Other | 34 688 | — | 34 688 | 2 | — | 2 |
| Other assets | 150 | — | 150 | — | — | — |
| **Total assets** | **152 587** | **(612)** | **151 975** | **3 322** | **612** | **3 934** |
| Liabilities | | | | | | |
| Unliquidated obligations | 8 446 | (51) | 8 395 | 197 | 51 | 248 |
| Accounts payable | | | | | | |
| Inter-fund balances | 23 610 | (218) | 23 292 | 264 | 218 | 482 |
| Other | 4 256 | (51) | 4 205 | 78 | 51 | 129 |
| **Total liabilities** | **36 212** | **(320)** | **35 892** | **539** | **320** | **859** |
| Reserves and fund balances | | | | | | |
| Cumulative surplus | 116 375 | (292) | 116 083 | 2 783 | 292 | 3 075 |
| **Total reserves and fund balances** | **116 375** | **(292)** | **116 083** | **2 783** | **292** | **3 075** |
| **Total liabilities, reserves and fund balances** | **152 587** | **(612)** | **151 975** | **3 322** | **612** | **3 934** |